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AMHERST NEW HAMPSHIRE



2002 TOWN REPORT

❧ FRONT COVER ❧

One of two Paramedic Model F350 2001 Ford Ambulances purchased by the Town of Amherst for the Emergency Medical Services. These two vehicles went into service in February 2002.

❧ Cover Photo by Brian Gleason, Director Emergency Medical Services ❧

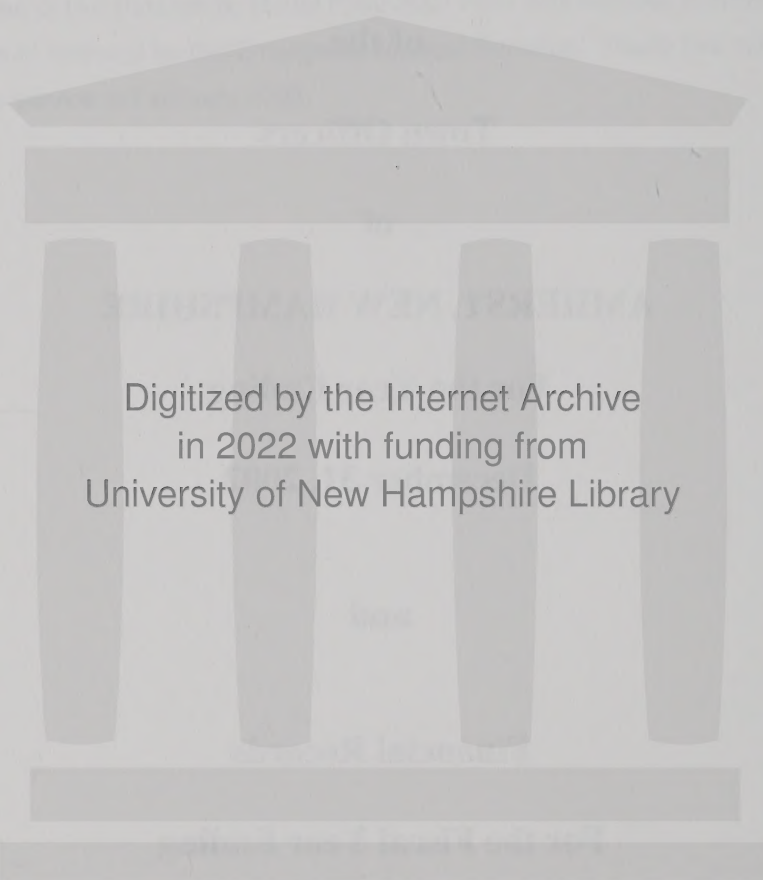
APR 22 2003

CONCORD, NH

Narrative Report
of the
Town Officers
of
AMHERST, NEW HAMPSHIRE
For the Year Ending
December 31, 2002

and

Financial Records
For the Fiscal Year Ending
June 30, 2002



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University of New Hampshire Library



The 2002 Town Report is Dedicated to Meric and Betty Arnold

Amherst is a special place. It became so partly because Meric and Betty Arnold came here to live, raise a few chickens and a few kids. Back in 1936, when everyone lived in the village, it took courage and spunk and foresight to carve out a farm and build a big house on a lonely hill with no paved roads. Over the years one or the other has held town offices as Selectmen, Planning Board member, Conservation Commission member and chairman. Betty was designated the Citizen of the Year and has led the parade for many years since.

Over the years too, they have given and contributed and donated and sold for a song property to the town for conservation and for public necessity; we all meet our politicians first at the Souhegan Transfer Station, thanks to the Arnold's generosity. Take a hike on the Bicentennial Trail – the upper end courses over former Arnold land to the Joe English reservation formed originally by Betty's insistence on pulling a few grants together to buy a few pieces of land tucked up against the old Air Force bombing range. Take a stroll on Austin and Dodge Roads, designated rural scenic roads and kept that way by a true sense of place and by being "still in the thick of it."

Amherst is a special place, a rural place, a town built by folks who care. Like Meric and Betty.

John Harvey

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SELECTMEN

ROBERT HEATON, Chairman
JOHN DINKEL, JR
STEVEN DESMARIS
MARILYN PETERMAN
MARYELIZABETH CROCKER

Term Expires 2005
Term Expires 2004
Term Expires 2004
Term Expires 2003
Term Expires 2003

TOWN ADMINISTRATOR CARL E. WEBER

MODERATOR
ROBERT SCHAUMANN
Term Expires 2004

TOWN CLERK
NANCY A. DEMERS
Term Expires 2005

TREASURER
ELIZABETH OVERHOLT
Term Expires 2003

TAX COLLECTOR
GAIL STOUT
Appointed

TOWN COUNSEL WILLIAM R. DRESCHER, ESQUIRE

DIRECTOR OF PUBLIC WORKS
BRUCE BERRY

POLICE CHIEF
GARY D. MACGUIRE

LIBRARY DIRECTOR
MARY ANN LIST

ASSESSOR
EDWARD ELCIK

RECREATION DIRECTOR
JAMES DOANE

HEALTH OFFICER
DR. JAMES STARKE

ZONING ADMINISTRATOR
KARIN ELMER

WELFARE OFFICER
SHARON L. FRYDLO

FINANCE DIRECTOR
MERRI HOWE

FIRE INSPECTOR
JASON SMEDICK



RESCUE SQUAD

BRIAN GLEASON, Director

FIRE DEPARTMENT

RICHARD E. CROCKER, Chief

THOMAS GRELLA, Fire Ward

STEVEN BAIR, Fire Ward

EMERGENCY MANAGEMENT OPERATIONS

JASON SMEDICK, Director

DONALD HOLDEN, Deputy Director

SUPERVISORS OF THE CHECKLIST

HELEN OUELLETTE, Term Expires 2006

CYNTHIA KENNEDY, Term Expires 2004

GERALDINE PORTER, Term Expires 2008

BOARD OF ADJUSTMENT

DOUGLAS KIRKWOOD, Chairman

WILLIAM BURRIS

SUSAN MCCARTHY

ROBERT ROWE

KENNETH NICOLL

DANIEL WELDON, Alternate

DAVID STURM, Alternate

WALTER OHLSON, Alternate

Term Expires 2003

Term Expires 2005

Term Expires 2005

Term Expires 2004

Term Expires 2003

Term Expires 2003

Term Expires 2004

Term Expires 2003

PLANNING BOARD

SALLY WILKINS, Chairman

ROGER SMITH

GORDON LEEDY

JOHN BOWKETT

ARNOLD ROSENBLATT

DONALD BOUCHARD

MARILYN PETERMAN, Ex-Officio

CHARLES TIEDEMANN, Resigned

ANDREW PATAKY, Resigned

Term Expires 2003

Term Expires 2005

Term Expires 2003

Term Expires 2004

Term Expires 2004

Term Expires 2005



TRUSTEES OF THE TRUST FUND

PETER BERGIN, Chairman	Term Expires 2004
STEPHEN MANTIUS	Term Expires 2003
KEVIN GRASSETT	Term Expires 2005

CEMETERY TRUSTEES

PETER BERGIN, Term Expires 2004
KEVIN GRASSETT, Term Expires 2003
MARIE GRELLA, Term Expires 2005

HISTORIC DISTRICT COMMISSION

HELEN ROWE, Chairman	Term Expires 2005
ROLF BIGGERS	Term Expires 2003
WILLIAM DONOVAN	Term Expires 2003
JAMES EMMOND	Term Expires 2005
LESLIE HUBBARD	Term Expires 2004
BETH DAVIS	Term Expires 2005
CHARLES DUVAL, Alternate	Term Expires 2005
WILLIAM VEILLETTE, Alternate	Term Expires 2004
KAREN BURRIS, Alternate	Term Expires 2005
MARYELIZABETH CROCKER, Ex-Officio	

LIBRARY TRUSTEES

DONALD HOLDEN, Chairman	Term Expires 2005
RICHARD MARTINI, Appointed	Term Expires 2003
HELEN ROWE	Term Expires 2005
THOMAS HEAD	Term Expires 2004
ROBERT LOWN	Term Expires 2004
DAVID HALLENBECK	Term Expires 2003
ROBIN JULIAN	Term Expires 2004
HAROLD STRUSS, Resigned	

HIGHWAY SAFETY COMMISSION

BRUCE BERRY	BRIAN GLEASON
RICHARD E. CROCKER	STEVEN BAIR
MICHAEL ANANIS	GARY MACGUIRE



CONSERVATION COMMISSION

JOHN HARVEY, Chairman	Term Expires 2004
BRUCE BECKLEY, Vice Chairman	Term Expires 2005
ANNE KRANTZ, Secretary	Term Expires 2003
WILLIAM WICHMAN, Treasurer	Term Expires 2004
RICHARD HART, Webmaster	Term Expires 2005
JAN WOODBURY	Term Expires 2004
TOM WILKINS	Term Expires 2004
LEONARD GERZON, Alternate	Term Expires 2004
DAVID GAGNE, Alternate	Term Expires 2004
DAVID BELAK, Alternate	Term Expires 2005
WALTER OHLSON, Dredge & Fill	

RECREATION COMMISSION

DAN ROBERTS, Chairman
WILLIAM DONOVAN
MARY ANN SIDEBOTHAM
RICK TINO
WILLIAM HUTCHISON
SHARON RABAU, Alternate
MAREN PETROPULOS, Alternate
ROBERT HEATON, Ex-Officio

ROAD COMMISSION

BRUCE BOWLER	Term Expires 2004
TOM SOMMERS	Term Expires 2003
CHRISTOPHER KAISER	Term Expires 2004
JAMES SICKLER, Resigned	

NASHUA REGIONAL PLANNING COMMISSION

MARTIN MICHAELIS	Term Expires 2005
MARILYN PETERMAN	Term Expires 2005
PAUL WENGER, Alternate	Term Expires 2005
ANNE KRANTZ, 2 nd Alternate	Term Expires 2004

SOUHEGAN REGIONAL LANDFILL DISTRICT

JUDITH JONES	Term Expires 2003
JACK KUNKEL	Term Expires 2004



TOWN WAYS & MEANS COMMITTEE

DWIGHT BREW, Chairman
ANN LOGAN
SHANNON CHANDLEY
RICHARD DYER

TED KRANTZ
BRUCE BOWLER
JOHN MAYNARD
“PIXIE” LOWN

JULY 4TH

NANCY HEAD, Chairman

MEMORIAL DAY

ANN BERGIN, Chairman

MACC BASE BOARD OF GOVERNORS

DAVID FAGEN, 2005

REPRESENTATIVES TO THE GENERAL COURT AMHERST/MILFORD DISTRICT 47

CYNTHIA DOKMO
PAUL SPIESS
PETER BERGIN
ROBERT ROWE

STEPHEN STEPANEK
LEE SLOCUM
JAMES WHEELER
RYAN HANSEN

MEMBER OF SENATE DISTRICT 11

ANDREW PETERSON

HERITAGE COMMISSION

WILLIAM LUDT, Chairman
WILLIAM VEILLETTE
ANDREW OUELLETTE
CHARLES DUVAL
LISA SASSER
“PIXIE” LOWN, Alternate
JEAN CROCKER, Alternate
DOTSIE BOHAN, Alternate

Term Expires 2005
Term Expires 2004
Term Expires 2003
Term Expires 2004
Term Expires 2005
Term Expires 2004
Term Expires 2005
Term Expires 2003

COMMUNICATIONS INFRASTRUCTURE COMMITTEE

SCOTT ASMUS
DAVID ATKINSON
RONALD BERLACK
STEPHEN COUGHLAN, Chairman
JEFFREY HALL

JAMES LENAHA
BRAD MAXWELL
DOUGLAS MCALLISTER
CHARLES MCGUIRE
ERIC NICKERSON

AMHERST TOWN WARRANT

The State of New Hampshire
March 11, 2003

Polls will be open from 6:00 a.m. to 8:00 p.m. at Wilkins School

To the inhabitants of the Town of Amherst in the County of Hillsborough and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified that the Annual Meeting of the Town of Amherst will be held, in accordance with "Senate Bill 2" (NH RSA 40:13). The first session, to transact all business other than voting, is on Wednesday, February 5, 2003 at 7:00 p.m. at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls is on Tuesday, March 11, 2003 at the Wilkins School from 6:00 a.m. to 8:00 p.m.

Article 1.

To choose all necessary Town Officers for the ensuing terms as follows:

2 Selectmen for 3 Years, 1 Treasurer for 3 Years, 1 Trustee of Trust Funds for 3 Years, 1 Cemetery Trustee for 3 years, 2 Board of Adjustment Members for 3 Years and 2 Library Trustees for 3 Years.

Article 2.

To see if the Town will raise and appropriate, the sum of three hundred seventy eight thousand dollars (\$378,000) for the purpose of establishing a turning lane and traffic light on Boston Post Road and Davis Witty Drive, and to authorize the issuance of not more than \$378,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and a term not to exceed ten (10) years. **(The Board of Selectmen unanimously recommends a yes vote. By a vote of 2-5 Ways & Means recommends a no vote.) (3/5ths Majority Required)**

Article 3.

To see if the Town will vote to raise and appropriate the sum of One Hundred Thirty Five Thousand Four Hundred and Eighty Dollars (\$135,480) to construct Phase I of the Baboosic Lake Community Septic System, \$81,288 or 60 percent will be provided by a New Hampshire Department of Environmental Services Watershed Restoration Grant, \$27,096 or 20 percent is to be provided from the State of New Hampshire State Aid Grant **and to authorize the issuance of bonds or notes of not more than \$27,096 in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon and a term not to exceed five (5) years.** No dollars will be

raised through taxation and any cost associated with this project will be assessed in accordance with RSA 149: I-7. This will be a non-lapsing appropriation per RSA 32:7 and will not lapse until the septic system is completed or by June 30, 2005, whichever is sooner. **(The Board of Selectmen unanimously recommends a yes vote. By a vote of 6-0 with 1 abstention Ways & Means recommends a yes vote.) (3/5ths Majority Required)**

Article 4.

To see if the Town will raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling **\$6,968,621**. Should this article be defeated, the operating budget shall be **\$6,586,302** which is the same as last year, with certain adjustments required by previous action of the Town or by law, the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article does not include any other appropriation. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 5.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the Teamster's Union **(Department of Public Works Union)** and further to raise and appropriate the sum of \$40,974 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. **(By a vote of 4-1 the Board of Selectmen recommends a yes vote. By a vote of 6-1 Ways & Means recommends a yes vote.)**

Article 6.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & Municipal Employees Union **(Police Union)** and further to raise and appropriate the sum of \$38,919 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 7.

To see if the Town will vote to adopt the provisions of RSA 149: I(Relating to Sewers) to provide the Board of Selectmen with the authority contained therein including the authority to assess upon the persons whose lands benefit from the Baboosic Lake Community Septic System their just share of the expense of constructing and maintaining the same or paying off any capital debt or interest

incurred in constructing and/or maintaining the same. **(The Board of Selectmen unanimously recommends a yes vote. By a vote of 6-0 with 1 abstention Ways & Means recommends a yes vote.)**

Article 8.

To see if the Town will vote to establish a Library Land Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing land for library purposes and to raise and appropriate \$14,000 into said fund. Further, to name the Board of Selectmen as agents to expend from said fund in accordance with RSA 35:15 II. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)** (Majority Vote Required)

Article 9.

To see if the Town will vote to discontinue the expendable trust fund known as the Library Land Expendable Trust Fund created in 1998 and appropriate \$72,700 into the newly created Library Land Capital Reserve Fund (Article 8). **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 10.

To see if the Town will raise and appropriate, the sum of two hundred thousand dollars (\$200,000) for the excavation and reconstruction of the basement, to include wiring, plumbing, bathrooms, and storage space in the Amherst Town Hall. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by June 30, 2005, whichever is sooner. **(By a vote of 4-1 the Board of Selectmen recommends a yes vote. By a vote of 5-2 Ways & Means recommends a yes vote.)**

Article 11.

To see if the Town will request that the Souhegan Regional Landfill District (SRLD) Committee prepare an amendment to the Landfill District Agreement setting forth the terms by which the Town of Amherst may withdraw from the District. This vote does not withdraw the Town of Amherst from the SRLD but merely requests the SRLD calculate the costs associated with withdrawal and provide that information to the Selectmen for their consideration. If the terms are deemed favorable by the Selectmen after considering other options, a warrant will be submitted to a subsequent Town Meeting for further consideration. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 12.

To see if the Town will vote to change the organization of the Fire Department in accordance with NH RSA 154:1 by eliminating the Board of Fire Wards and to establish the Fire Department organizational option identified in RSA 154:1, (III), and thereby adopt a structure where the fire chief [is] appointed by the local governing body, with firefighters appointed by the fire chief in the manner

prescribed by policies and procedures established from time to time by the Board of Selectmen. **(By a vote of 4-1 the Board of Selectmen recommends a yes vote. Ways & Means did not vote, since this is not a monetary article)**

Article 13.

To see if the Town will authorize the Board of Selectmen to appoint a capital improvement program (CIP) committee pursuant to RSA 674:5, consisting of at least one member of the Planning Board and include, but not limited to other members of the Planning Board, the Ways & Means Committee, or the Board of Selectmen, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years. The sole purpose and effect of the capital improvements program shall be to aid the Selectmen and the Ways & Means Committee in their consideration of the annual budget per RSA 674:5. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 14.

To see if the Town will modify the elderly exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows: For a person 65 years of age up to 75 years, \$62,000 (formerly \$58,000); for a person 75 years of age up to 80 years, \$93,000 (formerly \$87,500); for a person 80 years of age or older \$124,000 (formerly \$116,000). To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least (5) years. In addition, the taxpayer must have a net income of not more than \$36,750 (formerly \$35,000) or, if married, a combined net income of less than \$52,500 (formerly \$50,000) and own net assets not in excess of \$150,000 (no change) excluding the value of the person's residence. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 15.

To see if the Town will vote to authorize the Board of Selectmen to enter into a joint agreement with other municipalities to establish a regional water district in anticipation of acquiring the assets or the stock of the Pennichuck Corporation or its successors. There will be no impact on the municipal budget or property tax rate as a result of this warrant article. Such action will not affect any municipal water system, village water district, or franchise area of another water utility unless such municipal system, village district, or water utility chooses to join this regional water district. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 16.

To see if the Town will vote to send the following resolution to the New Hampshire General Court: Resolved, in its first two years of operation, the Land and Community Heritage Investment program (LCHIP) has helped communities

throughout New Hampshire preserve their natural, cultural and historic resources and, therefore, the State of New Hampshire should maintain funding for LCHIP in its next biennial budget. **(The Board of Selectmen unanimously recommends a yes vote.)**

Article 17. (By Petition)

To see if the town will vote to direct the Selectmen to wire all public meeting and hearing places in the town and in the schools and purchase and install control room and portable television equipment for the purpose of broadcasting all regularly scheduled public meetings and hearings via the Cable Public Access Channels, beginning no later than January 1, 2004. The cost of this project will be funded solely by the amounts currently paid by Adelphia Communications to the town in lieu of providing these services. Further, that this task be assigned to the Communications Infrastructure Committee, which will be solely responsible for the execution of the project and its administration and operations thereafter. No general revenue funds are authorized at any time or for any reason for this endeavor.

PROPOSED ZONING CHANGES

***Renumbered for Placement on Single Town Ballot**

Article 18.

To see if the Town will vote, as proposed by the Planning Board, to rezone lot 2-12-2 from RESIDENTIAL/RURAL to INDUSTRIAL.

Article 19.

To see if the Town will vote, as proposed by the Planning Board, to amend:

A: Art. III, Sec. 3 – 4, III GENERAL REGULATION, C. Exempt Signs, REMOVE: 5:

ADD: to IV SIGN STANDARDS, B. 3. as **d: *One (1) on-premise sign, either free-standing or attached, in connection with any residential building in any zoning district for permitted professional offices or home occupations, not exceeding six (6) square feet and set back at least fifteen (15) feet from the highway right-of-way. Such sign shall state name, street address and vocation only. Illumination shall not produce a direct glare beyond the limits of the property line and shall be mounted on the sign and directed downward.***

B: Art. III, Sec. 3 – 4, IV SIGN STANDARDS, B. 2. BUSINESS SIGN DISTRICT (I, C, LC, GO on Rt. 101 A),

CHANGE a): The ~~total cumulative~~ area of ***the freestanding sign*** ~~all signs~~ permitted on any lot shall be two (2) square feet of sign area per lineal foot of building front, but in no case shall exceed ~~eighty (80)~~ ***sixty-four (64)*** square

feet, whichever is less, excepting master planned developments. A minimum total sign area of thirty-two (32) square feet shall be permitted any lot regardless of building frontage.

C: Art. III, Sec. 3 – 4, IV SIGN STANDARDS, B. 6. d. CHANGE: ... fifteen (15) ...
TO: ... *twelve (12)*

Article 20.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. III, Sec. 3 – 6, ADD TO END OF FIRST PARAGRAPH: , *and subject to SECTION G, WATER POLLUTION CONTROL REGULATION for the TOWN OF AMHERST.*

Article 21.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. III, Sec. 3 – 8, E. Exceptions: REMOVE 1, 2, 3, and CHANGE 4 to **1.**
—— 1. The construction of building.
—— 2. The construction swimming pools.
—— 3. The construction of driveways and streets.
4. **1.**The removal of less than ~~one hundred (100)~~ *two hundred (200)* cubic yards of material. (3-4-75) 11-2-82

Article 22.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. III, Sec. 3 – 15, III . B. Use Restrictions,

CHANGE: 1. Any of the permitted uses listed in Sections 4-7, 4-8, or 4-9 of this Ordinance, except corporate, business or professional offices ~~as they can be conducted in accordance with 3 and 4 below of this paragraph and the General Provisions in paragraph C;~~ or,

Article 23.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. IV, Sec. 4 – 2 Lots of Record

CHANGE: Any lot of record (*See Art. IX, Sec. 9 – 1, DEFINITIONS, Lot of Record*) in the Town of Amherst prior to the effective date of this section may be occupied by any use permitted in its zoning district, regardless of its size, provided it meets all applicable zoning, setback, building, and water pollution control regulations for the Town of Amherst. Such lots shall provide for access on a publicly or privately maintained road. 3-12-63 (3-9-92) (3-13-82) (3-13-90)

Article 24.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. IV, Sec. 4 – 11, A and B.,

CHANGE: B. 6. Except as determined by the Planning Board there shall be no alteration of contours and no filling of land within a buffer. ~~No structures, parking areas or driveways (paved or unpaved) shall be located within a buffer. Within a buffer, the footprint of an existing structure, parking area or driveway shall not be expanded.~~

~~B. 7. A minimal impact crossing of wetlands and buffers for roads and driveways shall be permitted only when there is no other feasible alternative to provide access to a site, as determined by the Planning Board.~~

B. 8. ***B. 7. Except as provided for in A. 8., no structures, parking areas or driveways (paved or unpaved) shall be located within a buffer. Within a buffer, the footprint of an existing structure, parking area or driveway shall not be expanded.***

Forestry and tree farming in buffers shall be conducted in accordance with Best Management Practices for Erosion Control on Timber Harvesting Operations in New Hampshire, published by the NH Department of Resources and Economic Development, as amended.

Renumber B. 9, 10, and 11: ***8, 9, and 10.***

ADD to A. 8.: ***and only when there is no other feasible alternative.***

Article 25.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. IV, Sec. 4 – 11, D., General Requirements,

CHANGE: 4. A minimum 25 ft. undisturbed, naturally vegetated buffer shall be established under a Water Resource Management Plan for all Public Water Protection Wetlands. The extent of the buffers must reflect the nature and value of the resources to be protected as defined in 4:11.2.

TO: 4. A minimum 25 ft. undisturbed, naturally vegetated buffer shall be established under a Water Resource Management Plan for all Public Water Protection Wetlands. The extent of the buffers must reflect the nature and value of the resources to be protected as defined in ***Sec. 4 – 11, General 2.***

Article 26.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. IV, Sec. 4 – 15, 1.2

CHANGE: G. **Building Permit (or Permit)**. A certificate issued by the Zoning Administrator permitting the building, alteration, installation, repair, or change of buildings, land, or uses as regulated by the Zoning Ordinance.

TO: G. **Building Permit (or Permit)**. A certificate issued by the Zoning Administrator permitting the building, alteration, installation, repair, or change of buildings, ***fences (within the Historic District)***, land, or uses as regulated by the Zoning Ordinance.

Article 27.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. IX, Sec. 9 – 1 Planned Residential Development, MINIMUM LOT AREA:

ADD AT THE END OF THE PARAGRAPH: ***Isolated wetlands up to 500 sf may be included in the area of a lot within a PRD, but shall not be used as net***

tract area. In a PRD wetlands of less than 100 sf shall not be required to have a naturally vegetated buffer.

Article 28.

To see if the Town will vote, as proposed by the Planning Board, to create Art. X INNOVATIVE LAND USE CONTROLS, pursuant to RSA 674:21, and to move into said article the provisions for PLANNED RESIDENTIAL DEVELOPMENT, OPEN SPACE PLAN, and AFFORDABLE HOUSING, and to convert the existing provisions for ELDERLY HOUSING from a use by SPECIAL EXCEPTION to an INNOVATIVE LAND USE.

Article 29.

To see if the Town will vote, as proposed by the Planning Board, to create in Art. X, Sec. 10-5, (or in Art. VIII, a new Sec. 8-6, if Article 28 is not adopted) CONDITIONAL USE PERMITS, pursuant to RSA 674:21, to be administered by the Planning Board, and to apply that permitting process to the existing provisions for PLANNED RESIDENTIAL DEVELOPMENT, OPEN SPACE PLAN, AFFORDABLE HOUSING, and ELDERLY HOUSING.

Article 30. (By Petition)

To see if the Town of Amherst will vote to amend the Section 5-7 of the Zoning Ordinance, Uses permitted by Special Exception Northern Rural Zone, by adding a new Item 9.

9. Multi unit residential dwelling/s which comply with the Federal Definition of Elderly Housing.

- (a) Each dwelling may be a single structure, or a cluster of connected structures containing not less than two (2), nor more than twelve (12) dwelling units.
- (b) Tract density shall be a minimum of one (1) acre for each dwelling unit, and the entire tract of land on which the development is situated shall contain not less than thirty (30) acres.
- (c) Ancillary facilities such as community meeting rooms, site management offices, and rooms for limited healthcare services are allowed.
- (d) No structure shall be constructed to a height greater than thirty-five (35) feet, exclusive of chimneys or cupolas, measured from the lowest adjacent exterior elevation.

(The Planning Board recommends a no vote.)

Article 31. (By Petition)

To see if the Town of Amherst will vote to amend the Section 5-7 (Uses Permitted by Special Exception Northern Rural Zone) of the Zoning Ordinance for Lot 1-20 (Units 1, 2, 3, 4, and 5) to change from GENERAL OFFICE ZONE to RESIDENTIAL/ RURAL ZONE. **(The Planning Board recommends a no vote.)**

Article 32.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. V, Sections 5-4, No. 4; 5-6, No. 6; 5-7, No. 7; 5-9, No. 1; and 5-10, No. 7; Uses Permitted by Special Exception, ADD: Accessory Apartment – A second dwelling unit incorporated within a **existing or proposed** single family home which is structurally integrated with direct access between it and the main living unit. The total area of the accessory apartment shall not exceed 800 square feet and shall consist of only one bedroom. Any changes to the total number of bedrooms per lot will require a new state approved septic plan to be placed on file with the Zoning Office prior to the issuance of a conversion/building permit.

Article 33.

To see if the Town will vote, as proposed by the Planning Board, to amend Art. V, Sec. 5-4, Uses Permitted by Special Exception: **CHANGE: 3. Elderly Housing: Single or** Multi unit residential ~~dwelling/s~~ developments which comply with the Federal Definition of Elderly Housing **subject to the following:**

- a. Each ~~dwelling structure~~ **dwelling unit** may be a single structure ~~dwelling unit~~ or a cluster of ~~units connected structures~~ containing ~~not less than~~ **from two (2) not more than to** twelve (12) dwelling units.
- b. (NO CHANGE)
- c. If off-site drinking water is available and on-site soils are classified by the NHDES as Group I or II then the tract density in units shall be limited to a maximum of six (6) bedrooms per acre and the minimum tract size shall be reduced to seven and one-half (7.5) acres.
- d. Ancillary facilities such as community meeting rooms, site management offices, and rooms for limited healthcare services are allowed.
- e. No structure shall be constructed to a height greater than thirty-five (35) feet, exclusive of chimneys or cupolas, measured from the lowest adjacent exterior elevation.

Article 34.

To see if the Town will allow the Planning Board to renumber the Zoning Ordinance Articles and Sections to correct inconsistencies and typographical errors without changing the content and meaning of said Articles and Sections within the Ordinance.

Given under our hands and seal this 20th day of January 2003

Robert M. Heaton
John F. Dinkel, Jr.
Marilyn Peterman

Steven A. Desmarais
Maryelizabeth Crocker

A true copy of warrant – ATTEST

Robert M. Heaton
John F. Dinkel, Jr.
Marilyn Peterman

Steven A. Desmarais
Maryelizabeth Crocker

**AMENDMENTS TO THE WARRANT ARTICLES
AS VOTED ON AT THE DELIBERATIVE SESSION
FEBRUARY 5, 2003**

Article 4.

To see if the Town will raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling ~~\$6,968,621~~\$6,978,621. Should this article be defeated, the operating budget shall be \$6,586,302 which is the same as last year, with certain adjustments required by previous action of the Town or by law, the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article does not include any other appropriation. **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 12.

To see if the Town will vote to change the organization of the Fire Department in accordance with NH RSA 154:1 by eliminating the Board of Fire Wards and to establish the Fire Department organizational option identified in RSA 154:1, ~~(III)~~ (b), and thereby adopt a structure where the fire chief [is] appointed by the local governing body, with firefighters appointed by the fire chief in the manner prescribed by policies and procedures established from time to time by the Board of Selectmen. **(By a vote of 4-1 the Board of Selectmen recommends a yes vote. Ways & Means did not vote, since this is not a monetary article)**

Article 13.

To see if the Town will authorize the Board of Selectmen to appoint a capital improvement program (CIP) committee pursuant to RSA 674:5, consisting of at least one member of the Planning Board and include, but not limited to other members of the Planning Board, the Ways & Means Committee, or the Board of Selectmen, to prepare and amend a recommended program of municipal capital improvement projects projected over a period of at least six years. ~~The sole purpose and effect of the capital improvements program shall be to aid the Selectmen and the Ways & Means Committee in their consideration of the annual budget per RSA 674:5.~~ **(Both the Board of Selectmen and Ways & Means unanimously recommend a yes vote.)**

Article 17. (By Petition)

To see if the town will vote to ~~direct~~ recommend the Selectmen to wire and equip the Town Hall as necessary for the purpose of broadcasting (live, and as taped replay) all regularly scheduled Selectmen's public hearings and meetings and hearings via the Cable system's Public, Educational, or Government Channels, beginning no later than January 1, 2004. ~~The cost of this project will be funded~~

~~solely by the amounts currently paid by Adelphia Communications to the town in lieu of providing these services. Further, that this task be assigned to the~~ Communications Infrastructure Committee, which will be solely responsible for the execution of the project and its administration and operations thereafter, and a long range plan, due by the same date, for extending and operating such services for all public meetings. ~~No general revenue funds are authorized at any time or for any reason for this endeavor.~~

Budget Analysis Report
TOWN OF AMHERST

GL Account Number		FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget	
		Adopted Budget	Actual	Adopted Budget	Working Budget	Actual	
3120 Land Use Change Tax							
01-3120-12-2000	Land Use Change Taxes	0.00	0.00	0.00	0.00	0.00	
		0.00	0.00	0.00	0.00	0.00	
3185 Timber Tax							
01-3185-22-2000	2000 - Yield Tax Revenue	0.00	0.00	0.00	0.00	0.00	
01-3185-22-2001	2001 - Yield Tax Revenue	10,000.00	1,117.24	9,500.00	9,500.00	205.48	
		10,000.00	1,117.24	9,500.00	9,500.00	205.48	
3186 Payment in Lieu of Taxes							
01-3186-12-3001	Payments in Lieu of Taxes	5,000.00	5,000.00	5,000.00	5,000.00	0.00	
		5,000.00	5,000.00	5,000.00	5,000.00	0.00	
3189 Other Taxes (Elderly & Welfare Liens Redeemed)							
01-3189-90-0001	Elderly Liens Redeemed	0.00	12,785.24	0.00	4,000.00	3,772.26	
01-3189-90-0002	Welfare Liens - Redeemed	0.00	11,259.36	0.00	7,000.00	8,688.47	
		0.00	24,044.60	0.00	11,000.00	12,460.73	
3190 Interest & Penalties on Delinquent Taxes							
01-3190-12-2000	Current Property Tax Interest	97,000.00	111,547.14	97,000.00	97,000.00	25,622.58	
01-3190-50-3256	Interest on Elderly & Welfare Liens	0.00	11,659.33	0.00	10,000.00	12,302.46	
		97,000.00	123,206.47	97,000.00	107,000.00	37,925.04	
3210 Business Licenses & Permits							
01-3210-10-3260	Cable Franchise Fee	60,000.00	64,104.74	60,000.00	60,000.00	0.00	
01-3210-41-3055	Uniform Commercial Code Filings (UCC)	3,000.00	3,706.50	3,000.00	3,000.00	2,345.60	
		63,000.00	67,811.24	63,000.00	63,000.00	2,345.60	
3220 Motor Vehicle Permit Fees							
01-3220-21-3051	Motor Vehicle Permit Fees	4,900.00	4,936.00	4,900.00	4,900.00	2,396.00	
01-3220-31-3050	Motor Vehicle Registrations	1,950,000.00	1,964,502.57	1,950,000.00	1,965,000.00	859,103.50	
01-3220-41-3052	State MV Fees	28,000.00	26,905.00	28,000.00	28,000.00	12,132.50	
		1,982,900.00	1,996,343.57	1,982,900.00	1,997,900.00	873,632.00	

Budget Analysis Report
TOWN OF AMHERST

FY 02 Budget

FY 03 Budget

Proposed FY 2004 Budget

CL Account Number	FY 02 Budget		FY 03 Budget		FY04 Revenue		\$ Variance	% Change
	Adopted Budget	Actual	Adopted Budget	Working Budget	Actual			
3230 Building Permits								
01-3230-17-3070 Building Permits	85,100.00	70,388.30	85,100.00	85,100.00	41,051.00	82,000.00	0.00	(3,100.00) 3.64
01-3230-39-3209 Fire Dept. Heater Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3230-39-3210 Fire Dept. Propane Permits	1,600.00	1,425.00	1,400.00	1,400.00	1,025.00	1,400.00	0.00	0.00 0.00
01-3230-39-3211 Fire Dept. Oil Burner Permits	1,400.00	700.00	800.00	800.00	375.00	800.00	0.00	0.00 0.00
01-3230-90-3275 Road Opening Permits	75.00	0.00	75.00	75.00	25.00	0.00	0.00	(75.00) 100.00
01-3230-97-3071 Driveway Permits	300.00	610.00	300.00	300.00	0.00	0.00	0.00	(300.00) 100.00
01-3230-97-3072 Septic Permits	13,000.00	10,884.00	13,000.00	13,000.00	5,600.00	13,000.00	0.00	0.00 0.00
01-3230-97-3245 Professional or Legal Review Fees	3,000.00	329.00	3,000.00	3,000.00	5,263.00	3,000.00	0.00	0.00 0.00
01-3230-97-3286 Planning Board Fees	6,000.00	5,991.25	6,000.00	6,000.00	6,860.76	7,000.00	0.00	1,000.00 (16.67)
01-3230-99-3212 Fire Dept. Tank Removal Permits	0.00	50.00	200.00	200.00	0.00	200.00	0.00	0.00 0.00
	110,475.00	90,377.55	109,875.00	109,875.00	60,199.76	107,400.00	0.00	-2,475.00 -2.25
3290 Other Licenses, Permits, & Fees								
01-3290-11-3053 Dog Licenses	9,800.00	9,293.01	9,800.00	9,800.00	1,262.41	9,800.00	0.00	0.00 0.00
01-3290-51-3054 Certificates - Birth & Death	650.00	778.50	650.00	650.00	255.00	780.00	0.00	130.00 (20.00)
01-3290-71-3056 Election Filing Fees	4.00	18.00	4.00	4.00	62.00	50.00	0.00	46.00 (1,150.00)
01-3290-71-3057 Misc. Town Clerk Revenue	0.00	1,222.51	0.00	0.00	124.87	0.00	0.00	0.00 0.00
01-3290-71-3058 Town Clerk Parking Ticket Revenue (Police)	2,800.00	1,750.00	2,800.00	1,500.00	1,271.00	0.00	0.00	(1,500.00) 100.00
01-3290-93-3204 Police Alarm Permits	2,200.00	2,335.00	2,100.00	2,200.00	935.00	2,300.00	0.00	100.00 (4.55)
01-3290-93-3206 Police Pistol Permits	500.00	985.00	500.00	750.00	580.00	700.00	0.00	(50.00) 6.67
	15,954.00	16,382.02	15,854.00	14,904.00	4,490.28	13,630.00	0.00	-1,274.00 -8.55
3319 Federal Grants or Reimbursements								
01-3319-23-3100 Federal Grant - Police Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3319-23-3101 Federal Grant - School Resource Officer (SRO)	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	0.00 0.00
01-3319-23-3102 Federal Grant - Ballistic Vest Program (BVP)	0.00	0.00	300.00	300.00	0.00	500.00	0.00	200.00 (66.67)
	0.00	0.00	30,300.00	30,300.00	0.00	30,500.00	0.00	200.00 0.66

GL Account Number	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget	
	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget	
	Adopted Budget	Actual	Adopted Budget	Working Budget	FY04 Revenue	% Change
3351 Shared Revenues						
01-3351-10-3110 State of NH - Shared Revenue	61,262.00	86,790.00	61,262.00	86,790.00	86,279.00	0.59
	61,262.00	86,790.00	61,262.00	86,790.00	86,279.00	-0.59
3352 Meals & Rooms Tax Distribution						
01-3352-10-3111 Meals and Rooms Tax	241,323.00	280,609.98	241,323.00	314,283.00	314,283.00	0.00
	241,323.00	280,609.98	241,323.00	314,283.00	314,283.00	0.00
3353 Highway Block Grant						
01-3353-15-3112 Highway Block Grant	241,436.00	245,081.06	249,448.53	260,709.41	256,139.65	1.75
01-3353-15-3113 Highway Block Grant - Supplemental	0.00	0.00	0.00	0.00	0.00	0.00
	241,436.00	245,081.06	249,448.53	260,709.41	256,139.65	-1.75
3356 State & Federal Forest Land Reimbursement						
01-3356-10-3114 State & Federal Forest Land Reimbursement	30.00	27.49	30.00	27.00	27.00	0.00
01-3356-10-3115 R.R. Tax Reimbursement	1,211.00	1,131.90	1,211.00	1,685.00	1,685.00	0.00
	1,241.00	1,159.39	1,241.00	1,712.00	1,712.00	0.00
3359 Other						
01-3359-10-7382 Unanticipated Revenue-Babooissic Lake Grant	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-13-3002 State Highway Safety Grant	0.00	3,500.00	6,400.00	6,400.00	0.00	100.00
01-3359-14-3120 State Recreation Grant	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-15-3001 FEMA Emergency Reimbursement to DPW	0.00	6,260.75	0.00	0.00	0.00	0.00
01-3359-17-7382 Unanticipated Revenue - Environmental & ...	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-19-3102 GRANT - FIRE (WALMART)	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-19-7653 Unanticipated Revenue - MACC BASE Surplus	0.00	7,285.94	0.00	0.00	0.00	0.00
01-3359-19-8653 MACC Base Surplus	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-25-7740 Unanticipated Revenue - DPW Equipment Sales	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-27-7382 Unanticipated Revenue-Prof Services Review	0.00	0.00	0.00	0.00	0.00	0.00
01-3359-38-7382 Unanticipated Revenue-Prof Services storm	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	17,046.69	6,400.00	6,400.00	0.00	-100.00

GL Account Number	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget	
	Adopted Budget	Actual	Adopted Budget	Working Budget	Actual	FY04 Revenue
3379						
Other Intergovernmental Revenue						
01-3379-90-3200	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
3401						
Income from Departments						
01-3401-10-3216	3,000.00	1,766.41	3,000.00	3,000.00	1,133.73	3,000.00
Town Office Income						0.00
01-3401-10-3219	0.00	0.00	0.00	0.00	0.00	0.00
Welfare Income						0.00
01-3401-12-3272	2,000.00	1,475.00	2,000.00	2,000.00	202.00	600.00
Tax Office Income						0.00
01-3401-13-3202	3,800.00	4,014.00	4,000.00	3,500.00	1,825.00	4,000.00
Police Accident Reports						0.00
01-3401-13-3203	25.00	6.00	10.00	10.00	3.00	10.00
Police Bike Registration						0.00
01-3401-13-3205	200.00	0.00	100.00	100.00	0.00	100.00
Police - False Alarm Fees						0.00
01-3401-13-3207	4,000.00	2,145.55	3,500.00	2,500.00	924.66	3,000.00
Police Witness Fees						0.00
01-3401-13-3208	0.00	0.00	0.00	0.00	0.00	0.00
Police Misc.						0.00
01-3401-13-3214	45,000.00	61,132.50	45,000.00	45,000.00	69,318.75	40,000.00
Police Special Duty						0.00
01-3401-13-3215	50.00	40.00	80.00	80.00	40.00	80.00
Police Fingerprint Fees						0.00
01-3401-13-3285	100.00	978.00	500.00	500.00	110.00	250.00
Police Photo Revenue						0.00
01-3401-14-3234	22,500.00	0.00	0.00	0.00	0.00	0.00
Peabody Mill Environmental Center						0.00
01-3401-15-3220	250.00	0.00	1,000.00	0.00	0.00	0.00
DPW - Billable Hours						0.00
01-3401-15-3283	2,925.00	2,850.00	2,925.00	0.00	0.00	0.00
DPW Burials						0.00
01-3401-16-3276	0.00	0.00	0.00	0.00	0.00	0.00
Library - Misc. Revenue						0.00
01-3401-17-3060	1,000.00	359.05	1,000.00	1,000.00	134.00	500.00
Planning & Zoning Copies						0.00
01-3401-17-3246	1,800.00	3,879.50	1,800.00	1,800.00	3,122.00	3,000.00
Board of Adjustment Income						0.00
01-3401-17-3273	780.00	252.00	780.00	780.00	190.00	780.00
Zoning Books & Income						0.00
01-3401-17-3274	0.00	284.00	0.00	0.00	0.00	0.00
Misc. Zoning Income						0.00
01-3401-18-3218	204,000.00	215,105.81	205,000.00	214,000.00	96,659.16	208,000.00
EMS - Billing Income						0.00
01-3401-18-3219	10,000.00	931.62	10,000.00	1,000.00	145.00	10,000.00
EMS - Educational Institute Revenue						0.00
01-3401-18-3220	0.00	0.00	- 0.00	0.00	17,000.00	17,000.00
Mont Vernon Ambulance Income						0.00

GL Account Number	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget		
	Adopted Budget	Actual	Adopted Budget	Working Budget	Actual	FY04 Revenue	
							\$ Variance % Change
01-3401-19-3001	0.00	363.74	0.00	0.00	0.00	0.00	0.00 0.00
01-3401-19-3212	1,200.00	314.00	1,200.00	1,200.00	0.00	1,200.00	0.00 0.00
01-3401-19-3272	2,000.00	3,193.92	2,000.00	2,000.00	1,193.66	2,000.00	0.00 0.00
	304,630.00	299,091.10	283,895.00	278,470.00	192,000.96	293,520.00	0.00 15,050.00 5.40
3404							
Landfill Income							
01-3404-35-3221	1,400.00	840.50	1,400.00	593.00	247.50	600.00	0.00 7.00 (1.18)
01-3404-35-3222	1,500.00	408.51	1,500.00	2,627.00	1,013.42	2,200.00	0.00 (427.00) 16.25
01-3404-35-3223	2,200.00	3,612.32	3,500.00	4,398.00	1,534.00	3,500.00	0.00 (898.00) 20.42
01-3404-35-3224	52,800.00	73,177.50	104,000.00	86,380.00	37,429.00	85,000.00	0.00 (1,380.00) 1.60
	57,900.00	78,038.83	110,400.00	93,998.00	40,223.92	91,500.00	0.00 -2,698.00 -2.87
Other Charges - Recreation							
01-3409-54-3226	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3227	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3228	24,050.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3229	8,075.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3230	27,885.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3231	20,550.00	45.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3232	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3233	9,700.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3235	16,350.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3236	0.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3237	11,425.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3238	2,650.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3239	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00
01-3409-54-3240	2,030.00	0.00	0.00	0.00	106.00	0.00	0.00 0.00
01-3409-54-3241	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00 0.00

CL Account Number	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget		FY04 Revenue	\$ Variance	% Change
	Adopted Budget	Actual	Adopted Budget	Working Budget	Actual				
	0.00	0.00	0.00	0.00	0.00	0.00			
01-3409-54-3242 Senior Income	134,015.00	45.00	0.00	0.00	106.00	0.00	0.00	0.00	0.00
3501 Sale of Municipal Property									
01-3501-10-3248 Sale of Municipal Property	0.00	50.00	0.00	0.00	104.00	0.00	0.00	0.00	0.00
01-3501-13-3249 Sale of Police Cruisers	0.00	0.00	5,500.00	500.00	0.00	2,500.00	0.00	2,000.00	(400.00)
01-3501-22-3247 Sale of Deced Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	50.00	5,500.00	500.00	104.00	2,500.00	0.00	2,000.00	400.00
3502 Interest on Investments									
01-3502-10-3250 Interest - Checking Account	0.00	84.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-3502-10-3255 Interest on Investments	220,000.00	160,305.19	220,000.00	170,000.00	18,196.01	170,000.00	0.00	0.00	0.00
	220,000.00	160,389.43	220,000.00	170,000.00	18,196.01	170,000.00	0.00	0.00	0.00
3504 Fines and Forfeits									
01-3504-13-3261 Police Court Fines	11,200.00	8,422.60	10,000.00	10,000.00	3,958.00	9,000.00	0.00	(1,000.00)	10.00
01-3504-33-3058 Police Parking Ticket Revenue	500.00	2,775.00	2,000.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00
	11,700.00	11,197.60	12,000.00	10,000.00	3,958.00	11,500.00	0.00	1,500.00	15.00
3506 Insurance Dividends and Reimbursements									
01-3506-10-3262 Insurance Premium Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-3506-10-3263 Insurance Loss Recovery	0.00	511.97	0.00	0.00	550.64	0.00	0.00	0.00	0.00
	0.00	511.97	0.00	0.00	550.64	0.00	0.00	0.00	0.00
3508 Contributions and Donations									
01-3508-30-3269 Gift Account - Trees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-3508-33-3270 Police Donations (Gifts)	0.00	1,100.00	2,500.00	3,000.00	2,941.67	300.00	0.00	(2,700.00)	90.00
01-3508-38-3270 EMS Donations (Gifts)	0.00	0.00	0.00	0.00	166.67	0.00	0.00	0.00	0.00
01-3508-39-3270 Fire Donations (Gifts)	0.00	0.00	0.00	0.00	166.66	0.00	0.00	0.00	0.00
	0.00	1,100.00	2,500.00	3,000.00	3,275.00	300.00	0.00	-2,700.00	-90.00
3509 Miscellaneous									
01-3509-10-3290 Cash Over/Short	0.00	892.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FY 02 Budget

FY 03 Budget

Proposed FY 2004 Budget

GL Account Number	FY 02 Budget		FY 03 Budget		Proposed FY 2004 Budget	
	Adopted Budget	Actual	Adopted Budget	Working Budget	Actual	FY04 Revenue
	0.00	0.00	0.00	0.00	0.00	
01-3509-19-3271 Town Band Revenue	0.00	0.00	0.00	0.00	0.00	0.00
01-3509-90-3288 Refunds to Town	0.00	0.00	0.00	0.00	0.00	0.00
01-3509-90-3290 Payroll Reimbursements	0.00	545.44	0.00	0.00	0.00	0.00
01-3509-90-3291 Misc. Legal Payments	0.00	0.00	0.00	0.00	1,346.60	0.00
	0.00	1,437.94	0.00	0.00	1,346.60	0.00
	0.00	0.00	50,000.00	0.00	0.00	50,000.00
	0.00	0.00	50,000.00	0.00	0.00	50,000.00
	3,557,836.00	3,506,831.68	3,557,398.53	3,574,341.41	1,834,918.30	3,673,413.65
						0.00
						99,072.24
						2.77

3912 From Special Revenue Funds

01-3912-13-1896 Land Use Change Tax Fund

FY 2004 Proposed Expenditure Budget

TOWN OF AMHERST

Budget Analysis Report

FY 02 Budget

FY 03 Budget

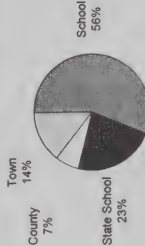
Proposed FY 2004 Budget

	Adopted Budget	Actual Expenditures	Adopted Budget	Working Budget	Actual Expenditures	FY04 Budget	\$ Variance	% Change
4130 General Government Executive	292,884.00	244,032.39	281,399.85	281,399.85	133,806.47	236,186.47	-45,213.38	-16.07
4140 Election, Registration, and Vital Statistics	89,713.00	92,686.72	95,423.42	95,423.42	56,590.41	101,602.26	6,178.84	6.48
4150 Financial Administration	79,694.00	103,146.63	87,248.80	87,248.80	59,060.42	99,969.68	12,720.88	14.58
4151 Tax Collection	61,737.00	71,288.13	74,424.39	74,424.39	39,276.50	73,619.73	-804.66	-1.08
4152 Assessing and Revaluation of Property	207,822.00	220,799.11	196,982.89	269,943.79	159,417.01	194,754.04	-2,228.85	-1.13
4153 Legal Expenses	68,000.00	54,938.84	62,000.00	62,000.00	26,701.32	57,000.00	-5,000.00	-8.06
4155 Personnel Administration / Insurance	81,455.00	72,392.40	77,455.00	77,455.00	31,167.05	75,455.00	-2,000.00	-2.58
4191 Planning Board	14,017.00	12,809.02	13,780.00	13,780.00	12,622.21	11,030.00	-2,750.00	-19.96
4192 Zoning Department	154,057.00	132,258.85	153,953.22	153,953.22	64,828.18	157,131.78	3,178.56	2.06
4193 Zoning Board of Adjustment & Historic District	5,000.00	2,096.09	4,000.00	4,000.00	2,535.06	5,000.00	1,000.00	25.00
4194 General Government Buildings	163,822.00	138,432.65	187,556.20	262,116.20	123,595.41	241,737.45	54,181.25	28.89
4196 Property / Liability Insurance	42,000.00	41,115.23	42,000.00	42,000.00	32,533.84	44,000.00	2,000.00	4.76
4210 Police Department	1,230,105.00	1,139,702.36	1,317,757.48	1,358,079.48	692,938.97	1,364,334.18	46,576.70	3.53
4215 Emergency Medical Services	241,524.00	249,428.37	250,962.19	250,962.19	148,594.52	320,041.35	69,079.16	27.53
4220 Fire Department	256,249.00	250,302.28	278,121.09	278,121.09	221,223.43	332,059.03	53,937.94	19.39
4290 Emergency Management	3,120.00	30.00	3,120.00	3,120.00	44.80	3,300.00	180.00	5.77
4299 MACC Base Communication Center	154,372.00	153,028.61	155,477.29	155,477.29	117,084.11	164,966.09	9,488.80	6.10
4311 Public Works Administration	167,893.00	164,511.41	168,745.64	168,745.64	91,152.80	270,666.68	101,921.04	60.40
4312 Department of Public Works	1,237,576.00	1,129,376.07	1,289,481.43	1,375,278.62	937,950.78	1,223,456.54	-66,024.89	-5.12
4316 Street Lighting	25,100.00	21,263.72	25,900.00	25,900.00	10,215.72	25,100.00	-800.00	-3.09
4323 Souhegan Regional Landfill District	369,584.00	369,584.00	423,222.00	423,222.00	313,952.00	416,221.08	-7,000.92	-1.65
4324 Landfill Department	161,249.00	154,638.02	160,592.25	161,642.25	80,072.04	182,374.73	21,782.48	13.56
4411 Health Administration	1,545.00	1,545.00	1,545.00	1,545.00	1,663.20	1,663.19	118.19	7.65
4414 Animal Control (Dog Officer)	9,927.00	593.61	10,190.00	10,190.00	200.00	850.00	-9,340.00	-91.66
4415 Health Agencies and Hospitals	32,252.00	15,252.00	36,547.70	36,547.70	13,455.00	38,532.00	1,984.30	5.43
4442 Welfare (Direct Assistance)	12,000.00	10,819.13	12,000.00	12,000.00	7,992.47	12,000.00	0.00	0.00
4520 Recreation Department	404,612.00	260,836.63	243,286.02	231,286.02	138,554.09	240,929.54	-2,356.48	-0.97
4522 Parks and Grounds	11,200.00	8,469.05	5,350.00	5,350.00	4,353.74	13,192.33	7,842.33	146.59
4525 Peabody Mill Environmental Center	32,128.00	18,232.58	0.00	0.00	3.19	11,627.00	11,627.00	0.00
4550 Library	550,978.00	532,306.91	587,167.05	587,167.05	322,041.68	623,613.47	36,446.42	6.21
4583 Patriotic Purposes	8,215.00	7,899.20	8,215.00	8,215.00	4,100.00	9,000.00	785.00	9.56
4611 Conservation Commission	4,000.00	3,867.27	4,000.00	4,000.00	194.52	4,000.00	0.00	0.00
4711 Principal - Long Term Bonds and Notes	80,000.00	80,000.00	80,000.00	80,000.00	35,000.00	162,000.00	82,000.00	102.50
4721 Interest - Long Term Bonds and Notes	29,064.00	29,064.39	23,473.12	23,473.12	12,228.76	51,707.77	28,234.65	120.29
4902 Capital Outlay	0.00	0.00	165,422.00	165,422.00	0.00	0.00	-165,422.00	-100.00
4915 Transfers to Capital Reserve	228,950.00	228,950.00	207,000.00	207,000.00	191,582.50	197,000.00	-10,000.00	-4.83
4939 Payments to other Governments	2,500.00	2,500.00	2,500.00	2,500.00	0.00	12,500.00	10,000.00	400.00
	6,514,344.00	6,018,196.67	6,736,299.03	6,998,989.12	4,086,732.20	6,978,621.40	242,322.37	3.60

Acct. #	Budget Department	Proposed 2004 Budget	% of Total 2004 Budget	Actual Dollars Per Year							
				200k Home	250k Home	300k Home	350k Home	400k Home			
4130	General Government Executive	\$ 236,186.47	3.23%	\$ 19.88	\$ 24.85	\$ 29.82	\$ 34.79	\$ 39.76			
4140	Election, Registration, and Vital Statistics	\$ 101,602.26	1.39%	\$ 8.55	\$ 10.69	\$ 12.83	\$ 14.97	\$ 17.10			
4150	Financial Administration	\$ 99,969.69	1.37%	\$ 8.41	\$ 10.52	\$ 12.62	\$ 14.73	\$ 16.83			
4151	Tax Collection	\$ 73,619.73	1.01%	\$ 6.20	\$ 7.75	\$ 9.29	\$ 10.84	\$ 12.39			
4152	Assessing and Revaluation of Property	\$ 194,754.04	2.66%	\$ 16.39	\$ 20.49	\$ 24.59	\$ 28.69	\$ 32.79			
4153	Legal Expenses	\$ 57,000.00	0.78%	\$ 4.80	\$ 6.00	\$ 7.20	\$ 8.40	\$ 9.60			
4155	Personnel Administration / Insurance	\$ 75,455.00	1.03%	\$ 6.35	\$ 7.94	\$ 9.53	\$ 11.11	\$ 12.70			
4191	Planning Board	\$ 11,030.00	0.15%	\$ 0.93	\$ 1.16	\$ 1.39	\$ 1.62	\$ 1.86			
4192	Zoning Department	\$ 157,131.78	2.15%	\$ 13.23	\$ 16.53	\$ 19.84	\$ 23.15	\$ 26.45			
4193	Zoning Board of Adjustment & Historic District Com	\$ 5,000.00	0.07%	\$ 0.42	\$ 0.53	\$ 0.63	\$ 0.74	\$ 0.84			
4194	General Government Buildings	\$ 241,737.45	3.30%	\$ 20.35	\$ 25.43	\$ 30.52	\$ 35.61	\$ 40.69			
4196	Property / Liability Insurance	\$ 44,000.00	0.60%	\$ 3.70	\$ 4.63	\$ 5.56	\$ 6.48	\$ 7.41			
4210	Police Department	\$ 1,364,334.18	18.64%	\$ 114.84	\$ 143.55	\$ 172.26	\$ 200.97	\$ 229.67			
4215	Emergency Medical Services	\$ 320,041.35	4.37%	\$ 26.94	\$ 33.67	\$ 40.41	\$ 47.14	\$ 53.88			
4220	Fire Department	\$ 332,059.03	4.54%	\$ 27.95	\$ 34.94	\$ 41.92	\$ 48.91	\$ 55.90			
4290	Emergency Management	\$ 3,300.00	0.05%	\$ 0.28	\$ 0.35	\$ 0.42	\$ 0.49	\$ 0.56			
4299	MACC Base Communication Center	\$ 164,966.09	2.25%	\$ 13.89	\$ 17.36	\$ 20.83	\$ 24.30	\$ 27.77			
4311	Public Works Administration	\$ 270,666.68	3.70%	\$ 22.78	\$ 28.48	\$ 34.17	\$ 39.87	\$ 45.56			
4312	Department of Public Works	\$ 1,223,456.54	16.72%	\$ 102.98	\$ 128.72	\$ 154.47	\$ 180.21	\$ 205.96			
4316	Street Lighting	\$ 25,100.00	0.34%	\$ 2.11	\$ 2.64	\$ 3.17	\$ 3.70	\$ 4.23			
4323	Souhegan Regional Landfill District	\$ 416,221.08	5.69%	\$ 35.03	\$ 43.79	\$ 52.55	\$ 61.31	\$ 70.07			
4324	Landfill Department	\$ 182,374.73	2.49%	\$ 15.35	\$ 19.19	\$ 23.03	\$ 26.86	\$ 30.70			
4411	Health Administration	\$ 1,663.19	0.02%	\$ 0.14	\$ 0.17	\$ 0.21	\$ 0.24	\$ 0.28			
4414	Animal Control (Dog Officer)	\$ 850.00	0.01%	\$ 0.07	\$ 0.09	\$ 0.11	\$ 0.13	\$ 0.14			
4415	Health Agencies and Hospitals	\$ 38,532.00	0.53%	\$ 3.24	\$ 4.05	\$ 4.86	\$ 5.68	\$ 6.49			
4442	Welfare (Direct Assistance)	\$ 12,000.00	0.16%	\$ 1.01	\$ 1.26	\$ 1.52	\$ 1.77	\$ 2.02			
4520	Recreation Department	\$ 240,929.54	3.29%	\$ 20.28	\$ 25.35	\$ 30.42	\$ 35.49	\$ 40.56			
4522	Parks and Grounds	\$ 13,192.33	0.18%	\$ 1.11	\$ 1.39	\$ 1.67	\$ 1.94	\$ 2.22			
4525	Peabody Mill Environmental Center	\$ 11,627.00	0.16%	\$ 0.98	\$ 1.22	\$ 1.47	\$ 1.71	\$ 1.96			
4550	Library	\$ 623,613.47	8.52%	\$ 52.49	\$ 65.61	\$ 78.74	\$ 91.86	\$ 104.98			
4583	Patriotic Purposes	\$ 9,000.00	0.12%	\$ 0.76	\$ 0.95	\$ 1.14	\$ 1.33	\$ 1.52			
4611	Conservation Commission	\$ 4,000.00	0.05%	\$ 0.34	\$ 0.42	\$ 0.51	\$ 0.59	\$ 0.67			
4711	Principal - Long Term Bonds and Notes	\$ 162,000.00	2.21%	\$ 13.64	\$ 17.04	\$ 20.45	\$ 23.86	\$ 27.27			
4721	Interest - Long Term Bonds and Notes	\$ 51,707.00	0.71%	\$ 4.35	\$ 5.44	\$ 6.53	\$ 7.62	\$ 8.70			
4902	Capital Outlay (Fire Truck 2nd Payment)	\$ -	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -			
4915	Transfers to Capital Reserve	\$ 197,000.00	2.69%	\$ 16.58	\$ 20.73	\$ 24.87	\$ 29.02	\$ 33.16			
4939	Payments to other Governments/Agencies	\$ 12,500.00	0.17%	\$ 1.05	\$ 1.32	\$ 1.58	\$ 1.84	\$ 2.10			
Subtotal (Operating Budget)				\$ 587.40	\$ 734.25	\$ 881.10	\$ 1,027.94	\$ 1,174.79			

Acct. #	Budget Department	Proposed 2004 Budget	% of Total 2004 Budget	Actual Dollars Per Year				
				200k Home	250k Home	300k Home	350k Home	400k Home
Warrant Articles with Tax Impact								
Article 2	Boston Post Bond (1st year 10 year bond payments)	\$ 45,927.00	0.63%	\$ 3.87	\$ 4.83	\$ 5.80	\$ 6.77	\$ 7.73
Article 5	DPW Collective Bargaining Agreement	\$ 40,974.00	0.56%	\$ 3.45	\$ 4.31	\$ 5.17	\$ 6.04	\$ 6.90
Article 6	Police Collective Bargaining Agreement	\$ 38,919.00	0.53%	\$ 3.28	\$ 4.09	\$ 4.91	\$ 5.73	\$ 6.55
Article 8	Library Capital Reserve Fund	\$ 14,000.00	0.19%	\$ 1.18	\$ 1.47	\$ 1.77	\$ 2.06	\$ 2.36
Article 10	Town Hall Basement	\$ 200,000.00	2.73%	\$ 16.83	\$ 21.04	\$ 25.25	\$ 29.46	\$ 33.67
	Subtotal	\$ 339,820.00	4.64%	\$ 28.50	\$ 35.75	\$ 42.90	\$ 50.06	\$ 57.21
Total Proposed Operating Expenses Plus Taxable Warrant Articles				\$ 7,318,440.63				
Estimated Town Tax Rate for FY 2004				\$3.08				
Total Cost				\$ 616.00	\$ 770.00	\$ 924.00	\$ 1,078.00	\$ 1,232.00

Current Year FY 2003 Taxes by Destination



Summary

This analysis is based on the FY 2003 Tax Rate of \$20.62 per Thousand. The actual costs are taken from the proposed FY 2004 budget. Currently 78% of Amherst's Taxes go toward Education, 14% to the Town, and 7% to the County.

Assessed Valuation		200,000	250,000	300,000	350,000	400,000
		Home	Home	Home	Home	Home
\$20.62 Tax Rate	Total Taxes	\$ 4,124.00	\$ 5,155.00	\$ 6,186.00	\$ 7,217.00	\$ 8,248.00
	School	\$ 2,310.00	\$ 2,887.50	\$ 3,465.00	\$ 4,042.50	\$ 4,620.00
	State School	\$ 938.00	\$ 1,172.50	\$ 1,407.00	\$ 1,641.50	\$ 1,876.00
	County	\$ 280.00	\$ 350.00	\$ 420.00	\$ 490.00	\$ 560.00
	Town	\$ 596.00	\$ 745.00	\$ 894.00	\$ 1,043.00	\$ 1,192.00

Total Cost for Proposed FY 2004 Budget and Warrant Articles \$ 616.00 \$ 770.00 \$ 924.00 \$ 1,078.00 \$ 1,232.00
Based on Estimated \$3.08 Tax Rate

Total Dollar Difference Per Assessed Value	\$ 20.00	\$ 25.00	\$ 30.00	\$ 35.00	\$ 40.00
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Town of Amherst Ways and Means Committee Report for the Amherst Town Report - February 6, 2003

Again this year, the Amherst Town Ways and Means Committee would like to express its thanks for the support that the Selectmen, the Town Administrator, Selectmen's Assistant, and all of the Town Department Heads have given to the Amherst Town Ways and Means Committee during this budget cycle.

The Ways and Means committee is in favor of the approach the Selectmen have taken in developing the operating budget and other warrant articles. This approach involves the Amherst Town Ways and Means Committee in all aspects of budget development and review. The committee was heavily involved from the time the budget target was established in September 2002 through the period when budget and warrants were voted on by the Selectmen in January 2003. The committee had ample access to the Selectmen, Town Administrator and Town Department Heads throughout this process.

After careful consideration of the Amherst Town operating budget and the other warrant articles, the Amherst Town Ways and Means Committee is prepared to make the following recommendations:

Article 2 - To see if the Town will vote to raise and appropriate \$378,000 (\$0.04 per \$1,000 in year one) for establishing a turning lane and traffic light on Boston Post Road and Davis Witty Drive

The Ways and Means committee does not support this article with a vote of 2 in favor and 5 opposed.

The committee looked at the Amherst Town, Amherst School District and the Souhegan Cooperative School District parts of this proposed solution in deciding how to vote on the Town portion. In looking at the problem, the proposed solution, and the associated costs with the proposed solutions, a majority of the committee did not feel that it was appropriate to support this article at this time. One concern was with taking on such a large project in this economy. A second concern was with the Middle School part - was this safe for after-hours pickup, and would parents dropping off children actually use this. Some on the committee would prefer a Middle School solution that allows for drop off and pick up closer to the Middle School building.

The two members that voted for this warrant felt that this problem will only get worse over time, and that we should address it now.

Article 3 - To see if the Town will vote to raise and appropriate \$135,480 (no tax impact) to construct Phase 1 of the Baboosic Lake Community Septic System

The Ways and Means committee supports this article with a vote of 6 in favor and none opposed. One member abstained because of a potential conflict.

The Ways and Means committee strongly supports this warrant. No taxpayer funding is required. This community septic system will improve the water quality of Baboosic Lake. All of the funding will come from either grants (80%) or the persons whose land benefits from the septic system.

Article 4 - To see if the Town will vote to raise and appropriate \$6,978,621 (\$0.32 per \$1,000 above the default operating budget) for the Town of Amherst operating budget. The default budget is \$6,586,302 (\$2.50 per \$1,000)

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

The Amherst Town Ways and Means Committee has been very involved in the budget process from the beginning. We have met with the Selectmen, Town Administrator and all of the Department Heads several times and have gone over each line item in the budget multiple times. After many iterations, the Selectmen were able to achieve what they and we felt was a reasonable target and the committee unanimously supports this budget.

There have been major changes over the last couple of years to get significant costs out of existing items so that the Town can have the same or better services going forward with a minimal tax impact. We believe that there are similar opportunities that can be addressed in the coming year and encourage the Selectmen to take full advantage of these opportunities at the appropriate time.

Article 5 - To see if the Town will vote to approve the collective bargaining agreement reached between the Selectmen and the Teamster's Union (Department of Public Works Union) and to raise and appropriate \$40,974 (\$0.03 per \$1,000)

The Ways and Means committee supports this article with a vote of 6 in favor and 1 opposed.

The Selectmen and the Teamster's Union have worked to come up with an agreement that is both fair to the Town and to the unionized Department of Public Work employees. Approving this ratifies the work previously done and shows support for these employees.

The member voting against this warrant was opposed to the \$6,300 in this article for uniforms and the cleaning of these uniforms.

Article 6 - To see if the Town will vote to approve the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & Municipal Employees Union (Police Union) and to raise and appropriate \$38,919 (\$0.03 per \$1,000)

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

The Selectmen and the American Federation of State, County & Municipal Employees Union worked to come up with an agreement that is both fair to the Town and to the unionized Police employees. Approving this ratifies the work previously done and shows support for these employees.

Article 7 - To see if the Town will vote to adopt the provisions of RSA 149:1-7 - Assessment for Sewers (no tax impact)

The Ways and Means committee supports this article with a vote of 6 in favor and none opposed. One member abstained because of a potential conflict.

The Ways and Means committee strongly supports this warrant. No taxpayer funding is required. This warrant allows the creation of sewer assessment districts. Sewer assessment districts have the ability to improve the water quality of Baboosic Lake, improve water quality to the benefiting homeowners and their neighbors, provide a cost effective solution to failing septic systems, and all with no cost to the taxpayer.

Article 8 - To see if the Town will vote to establish a Library Capital Reserve Fund and fund it with \$14,000 per year (\$0.01 per \$1,000)

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

The existing funds and the \$14,000 yearly additions are needed to purchase land for expansion of the existing library or for a new library building when the existing library reaches capacity around the year 2008. Once suitable land has been identified, the Selectmen would be required to hold two public hearings before expending any funds from this account.

Article 9 - To see if the Town will vote to transfer \$72,700 from the Library Land Expendable Trust Fund to the Library Capital Reserve Fund (no tax impact)

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

This transfer will make it possible to buy land when it comes available and it will not be necessary to wait until the annual town meeting to get approval. Many sellers who would otherwise be inclined to sell property to the Town would be unwilling to wait, over a year in some cases, to see if the Town would vote to approve this purchase at the annual town meeting.

Article 10 - To see if the Town will vote to raise and appropriate \$200,000 (\$0.16 per \$1,000) for excavation and reconstruction of the basement in the Amherst Town Hall

The Ways and Means committee **supports** this article with a vote of 5 in favor and 2 opposed.

The majority believe as many Town functions as possible should reside in the Town Hall for convenience, historical and for economic reasons. There are large direct and indirect financial costs when additional office space outside the Town Hall must be utilized. Creating and utilizing a basement in the Town Hall is the only practical opportunity to increase space in this building. Combining this work with the other changes that have been previously approved will make this less expensive than performing this work in the future.

The two members voting against this article did not feel that this added space is necessary at this time, and in this economy.

Article 11 - To see if the Town will request the Souhegan Regional Landfill District (SRLD) to set forth the terms by which the Town may withdraw from SRLD (no tax impact).

The Ways and Means committee unanimously **supports** this article with a vote of 7 in favor and none opposed.

We feel that it is responsible to understand the costs associated with all of the options when trying to decide what plan to go forward with in the future to deal with solid waste. This warrant is required to obtain the costs associated with withdrawing from the SRLD. This information must be factored in to the various cost estimates to determine how to proceed in the future. Passing this article only requests the costs associated with withdrawing from SRLD, it does not allow the Town to withdraw. The Town cannot withdraw from SRLD without a future warrant article.

Article 12 - To see if the Town will vote to change how the Fire Chief and firefighters are appointed (no tax impact).

Because this article has to do with how the Fire Chief and firefighters are appointed, and is not financial, the Amherst Town Ways and Means Committee did not vote on this warrant.

Article 13 - To see if the Town will authorize the Board of Selectmen to appoint a capital improvement program (CIP) committee (no tax impact).

The Ways and Means committee unanimously **supports** this article with a vote of 7 in favor and none opposed.

This article gives the Selectmen the responsibility to appoint a Capital Improvement Program Committee. The Capital Improvement Program Committee will work with Town and School organizations to draft a plan for major capital needs for both school

districts and for the Town over the next several years. This plan should result in a way to more orderly address major capital needs and reduce surprises to the taxpayers.

Article 14 - To see if the Town will modify the elderly exemptions (at a cost of approximately \$8,500 (\$0.01 per \$1,000))

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

These exemptions were modified last year in anticipation of the revaluation that has taken place. These changes bring the exemptions in line with what actually occurred with respect to the revaluation.

Article 15 - To establish a regional water district (no tax impact)

The Ways and Means committee unanimously supports this article with a vote of 7 in favor and none opposed.

This article is one step in creating a regional water district that Amherst could become a part of. Once created, this regional water district will not be associated with the Town Government but function as a completely separate entity. All costs associated with a regional water district would be paid for by the users and not the tax payers. A future year warrant article will be required to complete membership in a regional water district.

Article 16 - To see if the Town will vote to send a resolution to the New Hampshire General Court in support of the Land and Community Heritage Program (LCHIP) (no direct town tax impact).

The Ways and Means committee has not taken a position on this article.

In order to determine how the State of New Hampshire should best allocate its budget, we would need to understand other State needs. We did not vote against this article because we did not want to give the impression that we were in opposition to the LCHIP program.

Article 17 (by petition) and as amended at the Deliberative session - To purchase and install television equipment and broadcast public meetings on the Cable Public Access Channel

The Ways and Means committee is split on this article with a vote of 3 in favor and 3 opposed.

This article was amended at the Deliberative Session to recommend to the Selectmen, that, if this article is approved, to wire up the Town Hall to broadcast live meetings held in the main meeting room. \$10,000 was added to the operating budget at the Deliberative Session for this purpose. There was a non-binding recommendation that if this article is defeated, then the \$10,000 would be transferred to the contingency line item.

The committee is in favor of the concept to broadcast public meetings in Amherst. We feel that this is an excellent way to have the residents of the Town better informed.

However, no plans or costs are available on what it will take to broadcast public meetings in Amherst. The budgeting process went on for over four months, and dollar items much smaller than \$10,000 were reviewed in great detail. Without requiring detailed plans and costs to review prior to making recommendations, we will surely end up with less efficient budgets going forward.

Those voting for this article feel that, although they are not comfortable that no plan or financial information is available, \$10,000 is a reasonable amount to fund this pilot.

Those voting against this article would like to see a plan, addressing equipment, labor and all costs, both nonrecurring and recurring, reviewed by the Selectmen and Ways and Means Committee and made available to the voters before asking them to approve any funding. They would like to see a plan developed by the Communications Infrastructure Committee and the overall plan presented to the voters next year for their approval.

Submitted by:

Bruce Bowler
Dwight Brew, Chairman
Shannon Chandley
Dick Dyer
Ted Krantz
Ann Logan
Pixie Lown
John Maynard

Taxable Warrant Articles to be Voted On

	Tax	Per \$1,000	Tax on \$310,000 House
Amherst Town Warrants			
Article 2 Boston Post Turning Lane&Light \$378,000/10 year bond	\$ 45,927	\$ 0.04	\$ 12
Article 3 Construction of Baboosic Lake Septic System	\$ -	\$ -	\$ -
Article 4 Proposed Amherst Town Budget Less Default Budget	\$ 392,320	\$ 0.32	\$ 99
Article 5 DPW Collective Bargaining Agreement	\$ 40,974	\$ 0.03	\$ 10
Article 6 Police Union Collective Bargaining Agreement	\$ 38,919	\$ 0.03	\$ 10
Article 7 Creation of Sewer Assessment District	\$ -	\$ -	\$ -
Article 8 Library Capital Reserve Fund	\$ 14,000	\$ 0.01	\$ 4
Article 9 Discontinue/Transfer Existing Library Capital Reserve Fund	\$ -	\$ -	\$ -
Article 10 Town Hall Basement Excavation & Reconstruction	\$ 200,000	\$ 0.16	\$ 51
Article 11 Terms to Withdraw from the Souhegan Regional Landfill Distr	\$ -	\$ -	\$ -
Article 12 Fire Department Structure Change	\$ -	\$ -	\$ -
Article 13 Creation of a Capital Improvement Program (CIP)	\$ -	\$ -	\$ -
Article 14 Modify the Elderly Exemption	\$ -	\$ -	\$ -
Article 15 Creation of a Regional Water District	\$ -	\$ -	\$ -
Article 16 LCHIP Resolution	\$ -	\$ -	\$ -
Article 17 Infrastructure to Broadcasting Public Meetings	\$ -	\$ -	\$ -

Amherst School District Warrants

Article 36 Boston Post Road/AMS site (\$379,500/10 year bond)	\$ 8,159	\$ 0.01	\$ 2
Article 37 Proposed Operating Budget Less Default Budget	\$ 143,863	\$ 0.11	\$ 36
Article 38 Contingency	\$ 50,000	\$ 0.04	\$ 12
Article 39 Long Range Facilities Study	\$ 35,840	\$ 0.03	\$ 9
Article 40 Expendable Trust	\$ 77,500	\$ 0.06	\$ 19
Article 41 Expendable Trust	\$ 181,500	\$ 0.15	\$ 45
Article 42 Technology Lease	\$ 41,243	\$ 0.03	\$ 10
Article 45 Funding for Support Staff	\$ 30,011	\$ 0.02	\$ 7

Souhegan School District - Town Portion

Article 2 Roadways and Parking Lots	\$ 192,725	\$ 0.15	\$ 48
Article 3 Proposed Operating Budget Less Default Budget	\$ 32,917	\$ 0.03	\$ 8

End of Taxable Warrant Articles to be Voted On

Other Fixed Taxable Items

State School Tax (no Utilities)	\$ 6,761,622	\$ 5.45	\$ 1,691
County Tax	\$ 1,837,282	\$ 1.50	\$ 464
Amherst Town Default Net Operating Budget	\$ 3,061,373	\$ 2.50	\$ 773
Amherst School Default Net Operating Budget	\$ 9,172,818	\$ 7.33	\$ 2,272
Town Portion - Souhegan Default Net Operating Budget	\$ 6,187,873	\$ 4.94	\$ 1,533

Summary

State School Tax (no Utilities)	\$ 6,761,622	\$ 5.45	\$ 1,691
County Tax	\$ 1,837,282	\$ 1.50	\$ 464
Total Net Proposed Amherst Town Tax	\$ 3,793,512	\$ 3.09	\$ 958
Total Net Proposed Amherst School Tax	\$ 9,740,934	\$ 7.78	\$ 2,413
Total Net Proposed Souhegan School Tax	\$ 6,413,515	\$ 5.12	\$ 1,589
Total Proposed Tax Impact	\$ 28,546,865	\$ 22.95	\$ 7,115

This is an **unofficial** projection of the Amherst Tax Rate for the FY 2004 (7/1/03-6/30/04) Tax Year.

The numbers were supplied by the Town and SAU, and are believed to be accurate, but not guaranteed.

For comments or questions, contact Dwight Brew, Amherst Town Ways and Means Committee

at dwight@brewgroup.com (preferred) or (603) 673-5336; Updates available at <http://amherstnh.org>

Tax Rate per \$1,000 of Assessed Value

	FY 2004 Proposed	FY 2003 Actual	FY 2002 Actual	FY 2001 Actual	FY 2000 Actual	FY 1999 Actual
Amherst School	\$ 7.78	\$ 7.00	\$ 9.27	\$ 9.18	\$ 6.83	\$ 13.60
Souhegan School	\$ 5.12	\$ 4.55	\$ 7.13	\$ 6.15	\$ 5.54	\$ 9.16
School (total)	\$ 12.90	\$ 11.55	\$ 16.40	\$ 15.33	\$ 12.36	\$ 22.76
State School Tax	\$ 5.45	\$ 4.69	\$ 6.84	\$ 6.41	\$ 6.62	none
County	\$ 1.50	\$ 1.40	\$ 2.07	\$ 1.92	\$ 1.88	\$ 1.92
Amherst Town	\$ 3.09	\$ 2.98	\$ 3.84	\$ 4.12	\$ 3.73	\$ 3.63
	\$ 22.94	\$ 20.62	\$ 29.15	\$ 27.78	\$ 24.59	\$ 28.31
		Reval				Reval

Taxes on Typical Home (worth \$200,000 before revaluation and \$310,000 after revaluation)

	FY 2004 Proposed	FY 2003 Actual	FY 2002 Actual	FY 2001 Actual	FY 2000 Actual	FY 1999 Actual
House Value	\$310,000	\$310,000	\$200,000	\$200,000	\$200,000	\$200,000
Amherst School	\$2,412	\$2,170	\$1,854	\$1,836	\$1,366	\$2,720
Souhegan School	\$1,587	\$1,411	\$1,426	\$1,230	\$1,108	\$1,832
School (total)	\$3,999	\$3,581	\$3,280	\$3,066	\$2,472	\$4,552
State School Tax	\$1,690	\$1,454	\$1,368	\$1,282	\$1,324	none
County	\$464	\$434	\$414	\$384	\$376	\$384
Amherst Town	\$958	\$924	\$768	\$824	\$746	\$726
Total	\$7,110.78	\$6,392.20	\$5,830.00	\$5,556.00	\$4,918.00	\$5,662.00

Percent Tax Increase or Decrease on Typical Home (worth \$200,000 before revaluation and \$310,000 after revaluation)

	Percent Increase from FY 2003 to FY 2004	Percent Increase from FY 2002 to FY 2003	Percent Increase from FY 2001 to FY 2002	Percent Increase from FY 2000 to FY 2001	Percent Increase from FY 1999 to FY 2000
House Value	\$310,000	\$310,000	\$200,000	\$200,000	\$200,000
Amherst School	11.1%	17.0%	1.0%	34.4%	-49.8%
Souhegan School	12.5%	-1.1%	15.9%	11.0%	-39.5%
School (total)	11.7%	9.2%	7.0%	24.0%	-45.7%
State School Tax	16.2%	6.3%	6.7%	-3.2%	infinite
County	7.0%	4.8%	7.8%	2.1%	-2.1%
Amherst Town	3.7%	20.3%	-6.8%	10.5%	2.8%
Overall Increase	11.2%	9.6%	4.9%	13.0%	-13.1%

This is an **unofficial** comparison of the Amherst Tax Rate, Taxes, and Increases for the last few years. The numbers were supplied by the Town and SAU, and are believed to be accurate, but not guaranteed. For comments or questions, contact Dwight Brew, Amherst Town Ways and Means Committee at dwight@brewgroup.com (preferred) or (603) 673-5336; Updates available at <http://amherstnh.org>

SUMMARY INVENTORY OF VALUATION - MS1

LAND:	Acres	
Current Use	7119.00	1,046,530.00
Residential	8892.00	321,851,250.00
Commerical/Industrial	736.00	37,225,500.00
Non-Taxable (\$16,007,380.00)		

BUILDINGS:		
Residential		765,652,525.00
Manufactured		3,207,000.00
Commercial/Industrial		92,648,975.00
Non-Taxable (\$24,011,000.00)		

UTILITIES:		
Electric		8,661,900.00
Gas		1,084,600.00
Water		1,893,900.00

VALUATION BEFORE EXEMPTIONS:	1,233,272,180.00
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EXEMPTIONS OFF ASSESSED VALUE:		
Elderly (77)		5,982,900.00
Blind (9)		270,000.00
Totally & Permanently Disabled (0)		.00
Solar/Windpower (5)		25,500.00

NET VALUATION AFTER EXEMPTIONS:	1,226,993,780.00
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NET VALUATION WITHOUT UTILITIES:	1,215,353,380.00
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EXEMPTIONS OFF GROSS TAX:	64,800.00
Veterans (536)	

CURRENT USE REPORT

	Acres		
Farm Land	2934.00	No. of Owners Granted CU	191
Forest Land	2488.00	No. of Parcels in CU	320
Unproductive Land	401.00		
Wet Land	1296.00		
Rec. 20% Recreation Adj.	183.55		
Removed From CU	226.00		

REPORT OF APPROPRIATIONS ACTUALLY VOTED

MS-2

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art. No.	Appropriations As Voted	For Use By Dept. of Revenue
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		281399.85	
4140-4149	Election, Reg. & Vital Statistics		95423.42	
4150-4151	Financial Administration		161673.19	
4152	Revaluation of Property		196982.89	
4153	Legal Expense		62000.00	
4155-4159	Personnel Administration		77455.00	
4191-4193	Planning & Zoning		171733.22	
4194	General Government Buildings		187556.20	
4195	Cemeteries		0.00	
4196	Insurance		42000.00	
4197	Advertising & Regional Assoc.		0.00	
4199	Other General Government		0.00	
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police	7	1352812.48	
4215-4219	Ambulance		250962.19	
4220-4229	Fire		278121.09	
4240-4249	Building Insp.		0.00	
4290-4298	Emergency Management		3120.00	
4299	Other (Including Communications)		155477.29	
AIRPORT/AVIATION CENTER			XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations		0.00	
HIGHWAYS AND STREETS			XXXXXXXXXX	XXXXXXXXXX
4311	Administration		168745.64	
4312	Highways and Streets	6	1318085.70	
4313	Bridges		0.00	
4316	Street Lighting		25900.00	
4319	Other		0.00	
SANITATION			XXXXXXXXXX	XXXXXXXXXX
4321	Administration		0.00	
4323	Solid Waste Collection & Admin.		423222.00	
4324	Solid Waste Disposal		160592.25	
4325	Solid Waste Clean-Up		0.00	
4326-4329	Sewage Coll. & Disposal & Other		0.00	

REPORT OF APPROPRIATIONS ACTUALLY VOTED

MS-2

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art. No.	Appropriations As Voted	For Use By Dept. of Revenue
WATER DISTRIBUTION & TREATMENT			XXXXXXXXXX	XXXXXXXXXX
4331	Administration		0.00	
4332	Water Services		0.00	
4335-4339	Water Treat., Conservation & Other		0.00	
ELECTRIC			XXXXXXXXXX	XXXXXXXXXX
4351-4359	Electrical Operations			
HEALTH			XXXXXXXXXX	XXXXXXXXXX
4411	Administration		1545.00	
4414	Pest Control		10190.00	
4415-4419	Health Agencies, Hospitals & Other	15	46547.70	
WELFARE			XXXXXXXXXX	XXXXXXXXXX
4441-4442	Administration & Direct Assistance		12000.00	
4444	Intergovernmental Welfare Payments		0.00	
4445-4449	Vendor Payments & Other		0.00	
CULTURE & RECREATION			XXXXXXXXXX	XXXXXXXXXX
4520-4529	Parks & Recreation		248636.02	
4550-4559	Library		587167.05	
4583	Patriotic Purposes		8215.00	
4589	Other Culture & Recreation		0.00	
CONSERVATION			XXXXXXXXXX	XXXXXXXXXX
4611-4612	Administration & Purchases of Natural Resources		4000.00	
4619	Other Conservation		0.00	
4631-4632	REDEVELOPMENT & HOUSING		0.00	
4651-4659	ECONOMIC DEVELOPMENT		0.00	
DEBT SERVICE			XXXXXXXXXX	XXXXXXXXXX
4711	Principal - Long Term Bonds & Notes		80000.00	
4721	Interest - Long Term Bonds & Notes		23473.12	
4723	Interest on Tax Anticipation Notes		0.00	
4790-4799	Other Debt Service		0.00	

MS-2

[illegible]

TOWN OF AMHERST FY: 2002

REVISED ESTIMATED REVENUES (RSA 21-J:34)

Acct. No.	SOURCE OF REVENUE	Warr. Art. No.	For Use By Municipality	Reserved For Use by DRA
TAXES			XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		0	
3180	Resident Taxes		0	
3185	Timber Tax		9,500	
3186	Payment in Lieu of Taxes		5,000	
3189	Other Taxes		11,000	
3190	Interest & Penalties on Delinquent Taxes		107,000	
	Inventory Penalties			
3187	Excavation Tax (\$.02 cents per cu yd)			
3188	Excavation Activity Tax			
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		63,000	
3220	Motor Vehicle Permit Fees		1,997,900	
3230	Building Permits		109,875	
3290	Other Licenses, Permits & Fees		14,904	
3311-3319	FROM FEDERAL GOVERNMENT		30,300	
FROM STATE			XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		61,262	
3352	Meals & Rooms Tax Distribution		314,283	
3353	Highway Block Grant		249,918.00	
3354	Water Pollution Grant		0	
3355	Housing & Community Dev.		0	
3356	State & Fed. Forest Land Reimbursement / R.R. Tax		1,712	
3357	Flood Control Reimbursement			
3359	Other		42,719	
3379	FROM OTHER GOVERNMENTS			
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX
3401-3406	Income from Departments		372,468	
3409	Other Charges - Recreation		0	
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		500	
3502	Interest on Investments		170,000	
3503-3509	Other		13,000	

TOWN OF AMHERST FY: 2002

REVISED ESTIMATED REVENUES (RSA 21-J:34)

Acct. No.	SOURCE OF REVENUE	Warr. Art. No.	For Use By Municipality	Reserved For Use by DRA
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		0	
3913	From Capital Projects Funds		0	
3914	From Enterprise Funds		0	
	Sewer - (Offset)		0	
	Water - (Offset)		0	
	Electric - (Offset)		0	
	Airport - (Offset)		0	
3915	From Capital Reserve Funds		380,135.17	
3916	From Trust & Agency Funds		0	
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX
3934	Proc. From Long Term Bonds & Notes		842,000	
SUBTOTAL OF REVENUES			4,796,476.58	

		For Municipal Use		
GENERAL FUND BALANCE				
Unreserved Fund Balance	\$0.00	XXXXXXXXXX	XXXXXXXXXX	
Voted From Fund Balance "Surplus"	\$0.00			
Unreserved Fund Balance - Retained	\$0.00	XXXXXXXXXX	XXXXXXXXXX	
Unreserved Fund Balance - Reduce Taxes	\$0.00			
TOTAL REVENUES AND CREDITS		4,796,477		

REQUESTED OVERLAY (RSA 76:6) \$ 250,000

Prepared by: Carl E. Weber, Town Administrator October 28, 2002

SUBMIT BY SEPTEMBER 1 TO THE ADDRESS ABOVE

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

Board of Selectmen
Town of Amherst, New Hampshire

We have compiled the financial statements of the Town of Amherst, New Hampshire for the year ended June 30, 2002 included in the accompanying Form F-65 (MS-5), in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the New Hampshire Department of Revenue Administration, information that is the representation of Town Officials. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial report, Form F-65 (MS-5), is presented in accordance with the requirements of the New Hampshire Department of Revenue Administration which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

January 8, 2003

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

**ANNUAL CITY/TOWN
FINANCIAL REPORT
R.S.A. CHAPTER 21-J**

Town of Amherst
Chairman, Board of Selectmen
P.O. Box 960

Amherst, NH 03031

(Please correct any error in name, address, and ZIP Code)

PLEASE
RETURN
COMPLETED
FORM TO

State of New Hampshire
Department of Revenue Administration
Municipal Services Division
PO Box 487
Concord, NH 03302-0487
Telephone: (603) 271-3397

Part 1 **GENERAL FUND** - Revenues and expenditures for the period - Specify -

January 1, 200__ to December 31, 200__
OR
July 1, 2001 to June 30, 2002

A. REVENUES - Modified Accrual

		Account No. (a)	Amount (b)
1. Revenues from taxes (Including state education)			
a. Property taxes (commitment less overlay plus line 6, column C, page 12)		3110	T01 \$ 23,574,627
b. State and local taxes assessed for school districts	\$ 18,823,683	4933	T01
c. Land use change taxes		3120	T01
d. Resident taxes		3180	T01
e. Timber taxes		3185	T01 6,459
f. Payments in lieu of taxes		3186	U99 5,000
g. Other taxes (Explain on separate schedule) Railroad taxes		3189	T01 1,132
h. Interest and penalties on delinquent taxes		3190	T01 122,857
i. Excavation Tax (@ \$.02 per cu. yd.)		3187	T99
j. Excavation Activity Tax		3188	T99
k. TOTAL (Excluding line 1b)			\$ 23,710,075
2. TOTAL revenues for education purposes (This entry should be used by the few municipalities which have dependent school districts only)			\$
3. Revenue from licenses, permits, and fees			T99
a. Business licenses and permits		3210	T01 67,811
b. Motor vehicle permit fees		3220	T01 1,996,344
c. Building permits		3230	T99 90,378

Part I GENERAL FUND (Continued)		
A. REVENUES - Modified Accrual (Continued)	Account No.	Amount
3. Revenue from licenses, permits, and fees (Continued)	(a)	T99 (b)
d. Other licenses, permits, and fees	3290	16,382
e. TOTAL		\$ 2,170,915
4. Revenue from the federal government		
a. Housing and urban renewal (HUD)	3311	B50 \$
b. Environmental protection	3312	B89
c. Other federal grants and reimbursements - Specify - Highway safety grant - \$3,500 COPS Fast grant - \$6,000	3319	B89 9,500
d. TOTAL		\$ 9,500
5. Revenue from the State of New Hampshire		C30
a. Shared revenue block grant	3351	\$ 86,790
b. Meals and rooms distribution	3352	C89 280,610
c. Highway block grant	3353	C46 245,081
d. Water pollution grants	3354	C91
e. Housing and community development	3355	C50
f. State and federal forest land reimbursement	3356	C89 27
g. Flood control reimbursement	3357	C89
h. Other state grants and reimbursements - Specify - Disaster assistance - \$6,261 Miscellaneous state grants and reimbursements - \$1,013	3359	C 7,274
i. TOTAL		\$ 619,782
6. Revenue from other governments		D
Intergovernmental revenue - Other	3379	\$ 7,286
7. Revenue from charges for services (Exclude interfund transfers)		A89
a. Income from departments	3401	\$ 416,904
b. Water supply system charges	3402	A91
c. Sewer user charges	3403	A80
d. Garbage-refuse charges	3404	A81
e. Electric user charges	3405	A92
f. Airport fees	3406	A01
g. Other Charges	3409	A89
h. TOTAL		\$ 416,904

Part I GENERAL FUND (Continued)

A. REVENUES - Modified Accrual (Continued)

	Account No. (a)	Amount (b)
8. Revenue from miscellaneous sources		
a. Special assessments	3500	\$ U01
b. Sale of municipal property	3501	\$ U11 50
c. Interest on investments	3502	\$ U20 160,389
d. Rents of property	3503	\$ U40
e. Fines and forfeits	3504	\$ U99 11,198
f. Insurance dividends and reimbursements	3506	\$ U99 512
g. Contributions and donations	3508	\$ U99 1,100
h. Other miscellaneous sources not otherwise classified	3509	\$ U99 29,678
i. TOTAL		\$ 202,927
9. Interfund operating transfers in		
a. Transfers from special revenue fund	3912	\$
b. Transfers from capital projects fund	3913	
c. Transfers from proprietary funds	3914	
d. Transfers from capital reserve fund	3915	487,336
e. Transfers from trust and agency funds	3916	
f. TOTAL		\$ 487,336
10. Other financial sources		
a. Proceeds from long-term notes and general obligation bonds	3934	\$
b. Proceeds from all other bonds	3935	
c. Other long-term financial sources	3939	81,017
d. TOTAL		\$ 81,017
11. TOTAL REVENUES FROM ALL SOURCES		\$ 27,705,742
12. TOTAL FUND EQUITY (Beginning of year) (Should equal line B.2f, column b, page 9)		\$ 860,426
13. TOTAL OF LINES 11 AND 12 (Should equal line 21, page 8)		\$ 28,566,168

Remarks

GENERAL FUND (Continued)					
EXPENDITURES - Modified Accounting		Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
General government					
a. Executive		4130	E29 \$ 249,854	G29 \$	F29 \$
b. Election, registration and vital statistics		4140	E89 95,512	G89	F89
c. Financial administration		4150	E23 185,750	G23 15,236	F23
d. Revaluation of property		4152	E23 228,034	G23	F23
e. Legal expense		4153	E25 54,939	G25	F25
f. Personnel administration		4155	E29 71,804	G29	F29
g. Planning and zoning		4191	E29 157,157	G29	F29
h. General government building		4194	E31 134,926	G31	F31
i. Cemeteries		4195	E89	G89	F89
j. Insurance not otherwise allocated		4196	E89 41,115	G89	F89
k. Advertising and regional association		4197	E89	G89	F89
l. Other general government		4199	E89	G89	F89
m. TOTAL			\$ 1,219,091	\$ 15,236	\$
Public safety					
a. Police		4210	E62 \$ 1,187,113	G62 \$	F62 \$
b. Ambulance		4215	E32 431,112	G32 180,000	F32
c. Fire		4220	E24 434,945	G24 182,653	F24
d. Building inspection		4240	E66	G66	F66
e. Emergency management		4290	E89 30	G89	F89
f. Other public safety (including communications)		4299	E89 153,029	G89	F89
g. TOTAL			\$ 2,206,229	\$ 362,653	\$
Airport/Aviation center					
a. Administration		4301	\$	\$	\$
b. Airport operations		4302			
c. Other		4309			
d. TOTAL			E01 \$	G01 \$	F01 \$

marks

Part I

GENERAL FUND (Continued)

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Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)

	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
<div style="position: absolute; top: 10px; left: 100px; font-size: 24px; font-weight: bold; color: red;"> DRAFT FOR DISCUSSION PURPOSES ONLY </div>				
8. Health				
a. Administration	4411	\$ 1,545	\$	\$
b. Pest control	4414	594		
c. Health agencies and hospitals	4415	15,252		
d. Other health	4419	3,000		
e. TOTAL		E32 \$ 20,391	G32 \$	F32 \$
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)		\$	\$	\$
10. Welfare		E79	G79	F79
a. Administration	4441	\$	\$	\$
b. Direct assistance	4442	E67 12,324		
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL		\$ 12,324	\$	\$
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	\$ 269,257	\$	\$
b. Library	4550	E62 527,376	G62	F62
c. Patriotic purposes	4583	E61 7,899	G61	F61
d. Other culture and recreation	4589	E61 18,233	G61	F61
e. TOTAL		\$ 822,765	\$	\$
12. Conservation				
a. Administration	4611	\$	\$	\$
b. Purchase of natural resources	4612			
c. Other conservation	4619	4,000		
b. TOTAL		E59 \$ 4,000	G59 \$	F59 \$
13. Redevelopment and housing				
a. Administration	4631	\$	\$	\$
b. Redevelopment and housing	4632			
c. TOTAL		E50 \$	G50 \$	F50 \$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)				
	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development				
a. Administration	4651	\$	\$	\$
b. Economic development	4652			
c. Other economic development	4659			
d. TOTAL		E89 \$	G89 \$	F89 \$
15. Debt service				
a. Principal long term bonds and notes	4711	\$ 80,000	\$	\$
b. Interest on long term bonds and notes	4721	189 29,064		
c. Interest on tax and revenue anticipation notes	4723	189		
d. Other debt service charges	4790	E23		
e. TOTAL		\$ 109,064	\$	\$
16. Capital outlay				
a. Land and improvements	4901	G \$	\$	\$
b. Machinery, vehicles, and equipment	4902	G		
c. Buildings	4903	F		
d. Improvements other than buildings	4909	F		
e. TOTAL		\$	\$	\$
17. Interfund operating transfers out				
a. Transfers to special revenue funds	4912	\$	\$	\$
b. Transfers to capital projects funds	4913			
c. Transfers to proprietary funds	4914			
d. Transfers to capital reserve funds	4915	228,950		
e. Transfers to trust and agency funds	4916			
f. TOTAL		\$ 228,950	\$	\$

Remarks

Part III **GENERAL FUND BALANCE SHEET - Please specify the period -**

As of December 31, 200__ OR June 30, 2002

A. ASSETS		Account number (a)	Beginning of year (b)	End of year (c)
1. Current assets				
a. Cash and equivalents		1010	\$ 5,980,125	\$ 10,298,165
b. Investments		1030		
c. Taxes receivable (See worksheet, page 12)		1080	5,271,877	2,972,382
d. Tax liens receivable (See worksheet, page 12)		1110	286,107	234,910
e. Accounts receivable		1150	69,905	127,955
f. Due from other governments		1260	48,482	54,728
g. Due from other funds		1310	64,290	26,895
	Advances to other governments		650,140	94,496
	Inventory		7,802	9,580
h. Other current assets	Restricted cash	1400	8,469	8,394
i. Tax deeded property (subject to resale)		1670	6,634	16,868
j. TOTAL ASSETS (Should equal line B3)			\$ 12,393,831	\$ 13,844,373
B. LIABILITIES AND FUND EQUITY				
1. Current liabilities				
a. Warrants and accounts payable		2020	\$ 21,334	\$ 211,155
b. Compensated absences payable		2030	118,677	153,732
c. Contracts payable		2050		
d. Due to other governments		2070		
e. Due to school districts		2075		384
f. Due to other funds		2080	18,277	7,282
g. Deferred revenue		2220	11,366,648	12,088,068
h. Notes payable - Current		2230		
i. Bonds payable - Current		2250		
j. Other payables	Payable from restricted cash	2270	8,469	8,394
k. TOTAL LIABILITIES			\$ 11,533,405	\$ 12,469,015
2. Fund equity				
a. Reserve for encumbrances (Please detail on page 13)		2440	\$ 17,145	\$ 268,036
b. Reserve for continuing appropriations (Detail on page 13)		2450	11,100	27,720
c. Reserve for appropriations voted from surplus		2460		
d. Reserve for special purposes (Please detail on page 13)		2490	14,436	26,448
e. Unreserved fund balance		2530	817,745	1,053,154
f. TOTAL FUND EQUITY			\$ 860,426	\$ 1,375,358
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1j)			\$ 12,393,831	\$ 13,844,373

Part IV		GENERAL FUND		Account number		Beginning of year		End of year			
				Debit (b)		Credit (c)		Debit (d)		Credit (e)	
A. FIXED ASSET GROUP OF ACCOUNTS (Please specify date)											
As of December 31, 200 ____ OR June 30, 2002											
1.	Land and improvements	1610	\$	5,226,419				\$	5,226,419		
2.	Buildings	1620		2,027,512					2,027,512		
3.	Machinery, vehicles, and equipment	1640		3,516,429					4,113,313		
4.	Construction in progress	1650									
5.	Improvements other than buildings	1660									
6.	Tax deeded property	1670									
7.	Investment in general fixed assets	2800				10,770,360					11,367,244
8.	TOTAL		\$	10,770,360	\$	10,770,360	\$		11,367,244	\$	11,367,244
B. LONG-TERM DEBT GROUP OF ACCOUNTS (Please specify date)											
As of December 31, 200 ____ OR June 30, 2002											
1.	Bond proceeds not used	1810	\$					\$			
2.	Amount to be provided for the retirement of long-term debt	1820		448,468					441,256		
3.	Notes and bonds payable - Long-term	2310				435,000					355,000
4.	Other long-term liabilities	2390				13,468					86,256
5.	TOTAL		\$	448,468	\$	448,468	\$		441,256	\$	441,256

Part IV GENERAL FUND (Continued)									
C. AMORTIZATION OF LONG-TERM DEBT (Please specify date)									
As of December 31, 200__ OR June 30, 2002									
Description of general obligation bonds (Please also list total original obligation)									
Purpose (a)	Annual installment (b)	Interest rate (c)	Date of final payment (d)	Bonds o/s at beginning of year (e)	Bonds issued this year (f)	Bonds retired this year (g)	Bonds o/s at end of year (h)		
1. \$900,000 Library bonds	\$ 45,000	8 - 8.125%	Feb. 2006	\$ 225,000	\$	\$ 45,000	\$	180,000	
2. \$350,000 Police/Rescue facility	35,000	5.625%	Aug. 2006	210,000		35,000		175,000	
3.									
4.									
5.									
6.									
7.									
8. TOTAL				\$ 435,000	\$	\$ 80,000	\$	355,000	
D. PLEASE LIST THE ANNUAL REQUIREMENTS TO AMORTIZE ALL GENERAL OBLIGATION DEBT AS OF (Enter date) June 30, 2002 FOR THE ENSUING FIVE YEARS									
1.	2003	\$ 80,000	\$ 23,473	\$ 103,473					
2.	2004	80,000	17,859	97,859					
3.	2005	80,000	12,234	92,234					
4.	2006	80,000	6,609	86,609					
5.	2007	35,000	984	35,984					
6. SUBTOTAL (Sum of lines 1-5)		355,000	61,159	416,159					
7. Remaining periods of debt									
8. TOTAL (Sum of lines 6 and 7)		\$ 355,000	\$ 61,159	\$ 416,159					
Other long-term liabilities consist of the following: Capital leases payable <u>\$ 86,256</u>									

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

Part V RECONCILIATIONS				
A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY				
	Amount			
1. School district liability at beginning of year <i>(Account number 2075, column b, on page 9)</i>	\$ (650,140)			
2. ADD: School district assessment for current year <i>(Should equal Account number 4933, on page 8)</i>	18,823,683			
3. TOTAL LIABILITY WITHIN CURRENT YEAR <i>(Sum of lines 1 and 2)</i>	18,173,543			
4. SUBTRACT: Payments made to school district	(18,267,655)			
5. School district liability at end of year (lines 3 less line 4) <i>(Account number 2075, column c, on page 9)</i>	(94,112)			
B. RECONCILIATION OF TAX ANTICIPATION NOTES				
	Amount			
1. Short-term (TANS) debt at beginning of year	- 0 -			
2. ADD: New issues during current year	none			
3. SUBTRACT: Issues retired during current year	(none)			
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) <i>(Be sure to include (TANS) in Account number 2230, column c, page 9)</i>	- 0 -			
<div style="position: relative; height: 100px;"> <div style="position: absolute; top: 0; left: 0; width: 100%; height: 100%; background: linear-gradient(to top right, transparent 49%, #ccc 49% 51%, #ccc 51% 53%, transparent 53%); background-size: 40px 40px; border: 1px solid black; border-radius: 10px; opacity: 0.5;"></div> <div style="position: absolute; top: 50%; left: 50%; transform: translate(-50%, -50%); font-weight: bold; font-size: 1.2em;"> DRAFT FOR DISCUSSION PURPOSES ONLY </div> </div>				
PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D				
C. ALLOWANCE FOR ABATEMENTS WORKSHEET				
	Current year (a)	Prior year (b)	TOTAL (c)	
1. Overlay/Allowance for Abatements (Beginning of year)*	104,009	63,500	167,509	
2. SUBTRACT: Abatements made (From tax collector's report)	(14,166)	(10,234)	(24,400)	
3. SUBTRACT: Discounts	()	()	()	
4. SUBTRACT: Refunds (Cash abatements)	(38,469)	()	(38,469)	
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	(25,622)	(55,378)	(81,000)	
6. Excess of estimate (Add to revenue on page 1, line 1a)	25,752	(2,112)	23,640	
<p>*Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).</p> <p>**The amount in column c will go into line 1(b) for next year's worksheet.</p>				
D. TAXES/LIENS RECEIVABLE WORKSHEET		1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$ 2,998,004	\$ 290,288	\$ 3,288,292	
2. SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)	(25,622)	(55,378)	(81,000)	
3. Receivable, end of year*	2,972,382	234,910	3,207,292	
<i>*(These amounts are entered on page 9, account number 1080 and 1110, column c)</i>				

This page may be used to provide the detail requested whenever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number (a)	Item (b)	Amount (c)
2440	Reserve for encumbrances:	
	General government	\$ 103,764
	Public safety	40,322
	Highways and streets	123,950
	Capital outlay	7,066
	subtotal	275,102
	Less: revenues not susceptible to accrual	(7,066)
		<u>\$ 268,036</u>
2490	Reserve for special purposes:	
	Reserved for inventory	\$ 9,580
	Reserved for tax deeded property	16,868
		<u>\$ 26,448</u>

Please Detail Reserves from page 9 (Balance Sheet).

Account number (a)	Description (b)	Year voted (c)	Warrant article number (d)
2450	Reserve for continuing appropriations:		
	Walnut Hill/Route 101 turning lane <u>\$ 27,720</u>	2001	# 9

January 1, 200__ to December 31, 200__ OR July 1, 2001 to June 30, 2002

	Capital projects	Special revenue	Proprietary funds	
			Enterprise	Internal service
	(a)	(b)	(c)	(d)
REVENUE AND OTHER FINANCING SOURCES				
1. Revenue from taxes	T01 \$	T01 \$ 103,640	T01 \$	
2. Revenue from licenses, permits, and fees	T99	T99	T99	\$
3. Revenue from the federal government	B89	B89	B89	
4. Revenue from the State of New Hampshire	C89	C89 6,292	C89	
5. Revenue from other governments	D89	D89	D89	
6. Revenue from charges for services			A91	
(a) Water supply system charges				
(b) Sewer user charges			A80	
(c) Garbage/refuse collection charges			A81	
(d) Other - Specify -				
(1) Recreation charges		154,883		
(2) Peabody Mill Environmental Center charges		26,735		
(3)				
7. Revenue from miscellaneous sources	U20	U20	U20	U20
(a) Interest on investments		7,925		
(b) Other miscellaneous sources		77,190		
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES	\$	\$ 376,665	\$	\$

SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS - Please specify the period -

January 1, 200__ to December 31, 200__ OR July 1, 2001 to June 30, 2002

EXPENDITURES (BY FUNCTIONS)	Capital projects (a)	Special revenue (b)	Proprietary funds	
			Enterprise (c)	Internal service (d)
1. General government	F89 \$	E89 \$ 4,400	E89 \$	
2. Public safety	F89	E89	E89	
3. Sanitation	F80	E80	E80	
4. Water distribution and treatment	F91		E91	
5. Health	F32	E32	E32	
6. Welfare	F79	E79	E79	
7. Culture and recreation	F61	E61 237,480	E61	
8. Conservation	F59	E59	E59	
9. Redevelopment and housing	F50	E50	E50	
10. Economic development	F89	E89	E89	
11. Debt service				
12. Capital outlay	F89	F89 27,466	F89	F89
13. Interfund operating transfers out				
14. Payments to other governments				
TOTAL EXPENDITURES	\$	\$ 269,346	\$	\$

Remarks

As of December 31, 200__ OR June 30, 2002

	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds	
				Enterprise (d)	Internal service (e)
A. ASSETS					
1. Current assets					
(a) Cash and equivalents	1010	\$	\$ 323,463	\$	\$
(b) Investments	1030		85,842		
(c) Accounts receivable	1150				
(d) Due from other governments	1260				
(e) Due from other funds	1310		175		
(f) Other - Specify -					
2. Fixed assets					
(a) Land and improvements	1610	\$	\$	\$	\$
(b) Buildings	1620				
(c) Machinery, vehicles, and equipment	1640				
(d) Construction in progress	1650				
(e) Improvements other than buildings	1660				
(f) Other - Specify -					
3. TOTAL ASSETS		\$	\$ 409,480	\$	\$

Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS (Continued) - Please specify the period -						
As of December 31, 200__ OR June 30, 2002						
B. LIABILITIES AND FUND EQUITY	Account No. (a)	Capital projects (b)	Special revenue (c)	Proprietary funds		Internal service (e)
				Enterprise (d)		
1. Liabilities						
(a) Warrants and accounts payable	2020	\$	\$ 30,340	\$		\$
(b) Compensated absences payable	2030					
(c) Contracts payable	2050					
(d) Due to other governments	2070					
(e) Due to other funds	2080		684			
(f) Deferred revenue	2220		2,136			
(g) Notes and bonds payable						
(h) Other - Specify -						
(i) TOTAL LIABILITIES		\$	\$ 33,160	\$		\$
2. Fund equity/Capital						
(a) Reserve for encumbrances	2440	\$	\$			
(b) Reserve for special purposes	2490		400,401			
(c) Unreserved fund balance	2530		(24,081)			
(d) Municipal contributed capital	2610					
(e) Other contributed capital	2620					
(f) Retained earnings	2790					
(g) TOTAL FUND EQUITY			376,320			
3. TOTAL LIABILITIES AND FUND EQUITY		\$	\$ 409,480	\$		\$

Part IX

SUPPLEMENTAL INFORMATION WORKSHEET

The data requested below should be included in parts I-IV. By supplying this information you will **not** be asked to complete Census Bureau forms F21 or F22.

A. ALL FUNDS (ADDITIONAL)	Account No. (a)	TOTAL (d)	Equipment and land (c)	Construction (d)
Revenue				
Parks and recreation	3409	A61 \$ 181,618		
Parking	3409	A60		
Electric power system		A92		
Transit or bus system		A94		
Expenditure				
Parking	3409	E60 \$	G60	F60
Vital statistics	4140	E32	G32	F32
Other hospitals - payments to hospitals operated privately	4415	E38	G38	F38
Money paid directly to needy persons not covered by Federal programs (general relief, home relief, poor relief, etc.	4442	E68 12,324		
Electric power system		E92	G92	F92
Transit or bus system		E94	G94	F94

3. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments **on reimbursement or cost-sharing basis**. Do not include these expenditures in part VI.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Schools		M12 \$
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Highways	4319	L44
All other purposes	4199	L89

5. DEBT OUTSTANDING, ISSUED, AND RETIRED					
Long-term debt purpose (a)	Bonds outstanding at the beginning of this fiscal year (b)	Bonds during this fiscal year		Outstanding at the end of this fiscal year	
		Issued (c)	Retired (d)	General obligations (e)	Revenue bonds (f)
Water-sewer utility	19A	29A	39A	41A	44A
Industrial revenue	19T	29T	34T		44T
All other debt	19X 435,000	29X	39X 80,000	41X 355,000	44X
Education	19H	29F	39F	41F	44F
Interest on water debt	19I				

Part IX	SUPPLEMENTAL INFORMATION WORKSHEET (Continued)	
D. SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.		Total wages paid Z00 \$2,588,116
E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.		
Type of fund (a)		Amount at end of fiscal year Omit cents (b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement		W31
All other funds except employee retirement funds		W61 \$13,483,015
CENSUS USE ONLY		W01
Part X	CERTIFICATION	
This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.		
Signatures of a majority of the governing body:		
<div style="position: relative; width: 100%; height: 100%;"> <div style="position: absolute; top: 50%; left: 50%; transform: translate(-50%, -50%) rotate(-45deg); font-size: 2em; font-weight: bold; color: gray;"> DRAFT FOR DISCUSSION PURPOSES ONLY </div> </div>		
GENERAL INSTRUCTIONS Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for use in preparing the annual printed report for the voters.		
Please be sure you have completed Part IX, items A-E.		
WHEN TO FILE: (R.S.A. 21-J)	* For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1. * For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.	
WHERE TO FILE	Department of Revenue Administration State of New Hampshire Municipal Services Division PO Box 487 Concord, NH 03302-0487	

STATE OF NEW HAMPSHIRE
 DEPARTMENT OF REVENUE ADMINISTRATION
 MUNICIPAL SERVICES DIVISION
 P.O. BOX 487
 CONCORD, NH 03302-0487
 PHONE (603) 271-3397



**BUDGET OF THE TOWN
 OF AMHERST, NH**

*Appropriations and Estimates of Revenue for the Ensuing Year January 1,
 _____ to December 31, _____ or July 1, 2003 to June 30, 2004.*

IMPORTANT: Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the Town Clerk, and a copy sent to the Department of Revenue Administration at the address above.

This is to certify that this budget was posted with the warrant on January 22, 2003

[Signature]
[Signature]
[Signature]
 SELECTMEN

[Signature]
[Signature]

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

1	2	3	4	5	6	7
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART. #	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
GENERAL GOVERNMENT			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4130-4139	Executive		281399.85	133806.47	236186.47	
4140-4149	Election, Reg. & Vital Statistics		95423.42	56590.41	101602.26	
4150-4151	Financial Administration		161673.19	98336.92	173589.41	
4152	Revaluation of Property		196982.89	159417.01	194754.04	
4153	Legal Expense		62000.00	26701.32	57000.00	
4155-4159	Personnel Administration		77455.00	31167.05	75455.00	
4191-4193	Planning & Zoning		171733.22	79985.45	173161.78	
4194	General Government Buildings		187556.20	123595.41	231737.45	
4195	Cemeteries		0.00	0.00	0.00	
4196	Insurance		42000.00	32533.84	44000.00	
4197	Advertising & Regional Assoc.					
4199	Other General Government					
PUBLIC SAFETY			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4210-4214	Police		1317757.48	692915.98	1364334.18	
4215-4219	Ambulance		250962.19	148594.52	320041.35	
4220-4229	Fire		278121.09	221223.43	332059.03	
4240-4249	Building Inspection					
4290-4298	Emergency Management		3120.00	44.80	3300.00	
4299	Other (Including Communications)		155477.29	117084.11	164966.09	
AIRPORT/AVIATION CENTER			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4301-4309	Airport Operations					
HIGHWAYS & STREETS			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4311	Administration		168745.64	91152.80	270666.68	
4312	Highways & Streets		1289481.43	937950.78	1223456.54	
4313	Bridges					
4316	Street Lighting		25900.00	10215.72	25100.00	
4319	Other					
SANITATION			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4321	Administration					
4323	Solid Waste Collection		423222.00	313952.00	416221.08	
4324	Solid Waste Disposal		160592.25	80072.04	182374.73	
4325	Solid Waste Clean-up					

Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
SANITATION cont.						
4326-4329	Sewage Coll. & Disposal & Other					
WATER DISTRIBUTION & TREATMENT						
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv.& Other					
ELECTRIC						
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
HEALTH						
4411	Administration		1545.00	1663.20	1663.19	
4414	Pest Control (Dog Officer)		10190.00	200.00	850.00	
4415-4419	Health Agencies & Hosp. & Other		36547.70	13455.00	38532.00	
WELFARE						
4441-4442	Administration & Direct Assist.		12000.00	7992.47	12000.00	
4444	Intergovernmental Welfare Pymnts					
4445-4449	Vendor Payments & Other					
CULTURE & RECREATION						
4520-4529	Parks & Recreation		248636.02	142911.02	265748.87	
4550-4559	Library		587167.05	322041.68	623613.47	
4583	Patriotic Purposes		8215.00	4100.00	9000.00	
4589	Other Culture & Recreation		0.00	0.00	0.00	
CONSERVATION						
4611-4612	Admin.& Purch. of Nat. Resources		4000.00	194.52	4000.00	
4619	Other Conservation					
4631-4632	REDEVELOPMNT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
DEBT SERVICE						
4711	Princ.- Long Term Bonds & Notes		80000.00	35000.00	162000.00	
4721	Interest-Long Term Bonds & Notes		23473.12	12228.76	51707.77	
4723	Int. on Tax Anticipation Notes					

Budget - Town/City of Amherst _____ FY 2003-2004

MS-6

1	2	3	4	5	6	7
PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)	
DEBT SERVICE cont.		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4790-4799	Other Debt Service					

CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4901	Land				
4902	Machinery, Vehicles & Equipment	165422.00	0.00	0.00	
4903	Buildings				
4909	Improvements Other Than Bldgs.				

OPERATING TRANSFERS OUT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4912	To Special Revenue Fund				
4913	To Capital Projects Fund				
4914	To Enterprise Fund				
	Sewer-				
	Water-				
	Electric-				
	Airport-				
4915	To Capital Reserve Fund	207000.00	191582.50	197000.00	
4916	To Exp.Tr.Fund-except #4917				
4917	To Health Maint. Trust Funds				
4918	To Nonexpendable Trust Funds				
4919	To Agency Funds				
4939	Payments to Other Gov.	2500.00	0.00	12500.00	
SUBTOTAL 1		E73E299.03	M086709.21	M9E8E21.4E	

If you have a line item of appropriations from more than one warrant article, please use the space below to identify make-up of the the line total for the ensuing year.

SPECIAL WARRANT ARTICLES

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
PURPOSE OF APPROPRIATIONS: WARR.		Appropriations	Actual	APPROPRIATIONS	APPROPRIATIONS	
(RSA 32:3,V)		Prior Year As	Expenditures	ENSUING FY	ENSUING FY	
Acct.#		ART.#	Approved by DRA	Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)
	Boston Post/Davis Witty	2	0.00	0.00	378,000.00	
	Baboosic Lake Septic	3	0.00	0.00	135,480.00	
	Library Consolidation	9	0.00	0.00	72,700.00	
	Library Land CR	8	0.00	0.00	14,000.00	
SUBTOTAL 2 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	600,180.00	XXXXXXXXXX

INDIVIDUAL WARRANT ARTICLES

rticles
might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
PURPOSE OF APPROPRIATIONS: WARR.		Appropriations	Actual	APPROPRIATIONS	APPROPRIATIONS	
(RSA 32:3,V)		Prior Year As	Expenditures	ENSUING FY	ENSUING FY	
Acct.#		ART.#	Approved by DRA	Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)
	Town Hall ADA	10	0.00	0.00	200,000.00	
	DPW Union	5	0.00	0.00	40,974.00	
		6 7	0.00	0.00	38,919.00	
SUBTOTAL 3 RECOMMENDED			XXXXXXXXXX	XXXXXXXXXX	279,893.00	XXXXXXXXXX

Budget - Town/City of Amherst _____ FY 2003-2004

MS-6

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3120	Land Use Change Taxes		0.00	0.00	0.00
3180	Resident Taxes		0.00	0.00	0.00
3185	Timber Taxes		9,500.00	205.48	6,000.00
3186	Payment in Lieu of Taxes		5,000.00	5,000.00	5,000.00
3189	Other Taxes		11,000.00	12,460.73	0.00
3190	Interest & Penalties on Delinquent Taxes		107,000.00	39,652.45	107,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
LICENSES, PERMITS & FEES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	Business Licenses & Permits		63,000.00	3,080.60	68,500.00
3220	Motor Vehicle Permit Fees		1,997,900.00	1,033,462.00	2,057,850.00
3230	Building Permits		109,875.00	68,105.76	107,400.00
3290	Other Licenses, Permits & Fees		14,904.00	5,738.98	13,630.00
3311-331	FROM FEDERAL GOVERNMENT		30,300.00	580.00	30,500.00
FROM STATE			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenues		86,790.00	86,279.00	86,279.00
3352	Meals & Rooms Tax Distribution		314,283.00	314,283.31	314,283.00
3353	Highway Block Grant		260,769.41	199,598.80	256,139.65
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		1,712.00	1,684.81	1,712.00
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		6,400.00	33,636.87	0.00
3379	FROM OTHER GOVERNMENTS		0.00	0.00	135,480.00
CHARGES FOR SERVICES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401-340	Income from Departments		278,470.00	214,768.08	293,520.00
3409	Other Charges		93,998.00	42,264.92	91,300.00
MISCELLANEOUS REVENUES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of Municipal Property		500.00	104.00	2,500.00
3502	Interest on Investments		170,000.00	18,196.01	170,000.00
3503-350	Other		13,000.00	9,921.64	11,800.00

Budget - Town/City of Amherst _____ FY 2003-2004

MS-6

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	From Special Revenue Funds		0.00	0.00	50,000.00
3913	From Capital Projects Funds				
3914	From Enterprise Funds				
	Sewer - (Offset)				
	Water - (Offset)				
	Electric - (Offset)				
	Airport - (Offset)				
3915	From Capital Reserve Funds		380,135.17	280,738.00	0.00
3916	From Trust & Agency Funds		0	0	72,700.00
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3934	Proc. from Long Term Bonds & Notes		842,000.00	442,000.00	378,000.00
	Amts VOTED From F/B ("Surplus")				
	Fund Balance ("Surplus") to Reduce Taxes				
TOTAL ESTIMATED REVENUE & CREDITS			4796476.58	2,811,761.44	4,259,593.65

****BUDGET SUMMARY****

SUBTOTAL 1 Appropriations Recommended (from page 4)	6,968,621.40
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	600,180.00
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	279,893.00
TOTAL Appropriations Recommended	7,848,694.40
Less: Amount of Estimated Revenues & Credits (from above, column 6)	-4,259,593.65
Estimated Amount of Taxes to be Raised	3,589,100.75

DEPARTMENT OF REVENUE ADMINISTRATION **2002 TAX RATE COMPUTATION**

Town Portion		Tax Rates	
Appropriations	8,151,671.00		
Less: Revenues	(4,796,476.00)		
Less: Shared Revenues	(16,315.00)		
Add: Overlay	247,954.00		
War Service Credits	<u>64,800.00</u>		
Net Town Appropriation		3,651,634.00	
Special Adjustment		<u>0.00</u>	
Approved Town Tax Effort		3,651,634.00	
Municipal Tax Rate			2.98

School Portion			
Net Local School Budget	14,924,973.00		
Regional School Apportionment	9,449,622.00		
Less: Adequate Education Grant	(4,497,298.00)		
State Education Taxes	<u>(5,702,402.00)</u>		
Approved School(s) Tax Effort		14,174,895.00	
Local Education Tax Rate			11.55

State Education Taxes			
Equalized Valuation (No Utilities) x	5.80		
983,172,695.00		5,702,402.00	
Divided by Local Assessed Valuation (No Utilities)			4.69
1,215,353,380.00			
Excess State Education Taxes to be Remitted to State	0.00		

County Portion			
Due to County	1,726,299.00		
Less: Shared Revenues	<u>(9,213.00)</u>		
Approved County Tax Effort		1,717,086.00	
County Tax Rate			1.40
Combined Tax Rate			20.62
Total Property Taxes Assessed		25,246,017.00	
Less: War Service Credits		(64,800.00)	
Add: Village District Commitment		<u>0.00</u>	
Total Property Tax Commitment		25,181,217.00	

Proof of Rate			
Net Assessed Valuation		Tax Rate	Assessment
State Education Tax	1,215,353,380	4.69	5,702,402
All Other Taxes	1,226,993,780	15.93	<u>19,543,615</u>
			25,246,017

**ANALYSIS OF VALUES ASSIGNED TO LOCAL &
COOPERATIVE SCHOOL DISTRICT(S)**

	Amherst	Souhegan	Total
Cost of Adequate Education	\$6,333,155	\$3,866,545	\$10,199,700
% of Town's Cost of Adequate Education	62.0916%	37.9084%	100%
Adequate Education Grant	\$2,792,443	\$1,704,855	** \$4,497,298
District's Share - Retained State Tax*	\$3,540,712	\$2,161,690	\$5,702,402
	"Excess State Taxes		*** 0
	Total State Taxes		\$5,702,402
Local Education Tax*	\$8,591,818	\$5,583,077	\$14,174,895

**Pay These Amounts to Schools*

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

**** Paid Directly from State**

***** Pay Directly to State**

**COMPARISON INVENTORY OF VALUATION FOR
TAX COMPUTATION**

	1999	2000	2001	2002
Net Land	258,292,900	261,636,100	264,328,700	360,123,280
Buildings	499,011,000	520,015,600	538,621,000	861,508,500
Utilities:				
Water	1,823,500	1,823,500	1,823,500	1,893,900
Gas	1,274,800	1,274,800	1,274,800	1,084,600
Electric	10,973,300	10,973,300	10,973,300	8,661,900
Telephone	-0-	-0-	-0-	-0-
Mobile Homes	1,723,900	1,743,800	1,875,600	3,207,000
Total Valuation Before Exemptions	773,099,400	797,467,100	818,897,400	1,233,272,180
Totally & Permanently Disabled	383,500	383,500	383,500	-0-
Elderly Exemptions	3,725,600	3,953,800	4,037,900	5,982,900
Blind	270,000	300,000	360,000	270,000
Solar	25,500	25,500	25,500	25,500
Total Valuation After Exemptions	768,694,800	792,804,300	814,474,000	1,226,993,780
Less Public Utilities	(14,071,600)	(14,071,600)	(14,071,600)	(11,640,400)
Net Valuation without Utilities on which Tax Rate for State Education Tax is Computerized	754,623,206	778,732,700	800,402,400	1,215,353,380

SCHEDULE OF TOWN PROPERTY

Property	Address	Assessment
Town Hall & Cemetery	2 Main Street	393,900
Library & Land	14 Main Street	458,700
Highway Dept. Land & Bldgs.	22 Dodge Road	293,600
Police/Rescue/Fire Land & Bldgs.	175 & 177 Amherst Street	1,250,200
South Fire Station	62 Stearns Road	213,600
Baboosic Lake Beach & Bldg.	25 Broadway	96,300
Baboosic Lake Land	20 Broadway	19,000
Baboosic Dump	92 Broadway	27,300
Jones Lot	37 Old Nashua Road	68,200
Meadowview Cemetery	Foundry Street	371,300
Tool House		13,700
Howard Cemetery Addition	End of Sunset Road	109,000
Chestnut Hill Cemetery	107 Chestnut Hill	84,600
Cricket Corner Cemetery	Boston Post & Corduroy Rds.	4,100
Potters Field	Ponemah Road	10,000
Souhegan Regional Landfill	260 Route 101	222,500
Thibodeau Land	468 Boston Post Road	500
Kurtick Land	Merrimack Road	100
Cemetery Field	69 Merrimack Road	232,100
Winslow Pit	Old Nashua Road	16,000
Bragdon Farm	Bedford	6311 c.u.
Peabody Mill Center	66 Brook Road	155,100
Peabody Mill Center	65 Brook Road	8,700
20 Greenwood Drive		200
22 Greenwood Drive		200
38 Colonel Wilkins Road		3,500
Church Steeple	11 Church Street	200,000

Town Parks	Address	Assessment
Village Tennis Courts & Land	5 Davis Lane	77,500
Village Fire Station Land	105 Boston Post Road	44,000
Sullivan Land	10 Oak Hill Drive	7,200
Courthouse Common	Courthouse Rd. & Middle St.	3,000
Pierce Common	Pierce Lane	5,600

SCHEDULE OF TOWN PROPERTY

Town Parks	Address	Assessment
Spalding Common	Amherst & Main Streets	58,000
Huntington Common	155 Amherst & Courthouse	11,800
School Street Park	Main & Middle Streets	52,100
Mack Hill Common	Mack Hill & Jones Roads	500
Carriage Road Common	Carriage Road & Main St.	9,400
Main Street Common	Main Street	61,600
Boston Post Village Common	Boston Post Rd. & Middle St.	11,500
Civil War Common	School & Middle Streets	11,300
Gault Land	34 West Street	4,100
Bowling Alley Land	16 Milford Road	200
Triangle at Broadway	36 Broadway	400

Tax Deeded Property	Acreage	Assessment
19 Broadway	0.14	4,100
1 Corduroy Road	1.00	41,300
35 Broadway	0.04	600
31 Greenwood Road	2.00	300
Route 101	0.70	100
4 Brookwood Drive	0.56	49,200
49 Baboosic Lake Road	2.88	103,200
32 West Street	0.19	22,700
Grater Road	13.51	294,500
Route 101 (Rear)	1.18	2,200
118 Christian Hill Road	6.00	140,700
27 Ravine Road	0.90	8,800
25 Ravine Road	0.90	4,400
69 Broadway	0.66	41,300
Route 101E	4.20	232,400
11 Old Nashua Road	5.50	111,400
24 Old Mont Vernon Road	17.91	112,000
6 Brimstone Hill	1.00	98,700
6 Nathaniel Drive	1.70	77,700
51 Baboosic Lake Road	2.00	31,700
2 Clark Avenue	0.94	33,500
Northfield Road	0.55	2,200
Northfield Road	0.23	2,000
33 Christian Hill Road	1.20	13,800
3 Norton Street	0.11	45,800

SCHEDULE OF TOWN PROPERTY

Tax Deeded Property	Acreage	Assessment
Boston Post Road	1.30	35,800
71 Broadway	0.12	123,200

Tax Deeded Land Managed by Conservation	Acreage	Assessment
Boston Post & Corduroy Rds.	2.50	2,700
Chestnut Hill Road (Rear)	16.00	17,800
Lyndeborough Road (Rear)	5.40	1,190
1 & 3 Stearns Road	6.00	123,000
2 Fairway Drive	14.00	18,800
63 Old Manchester Road	17.50	100,100
17 Windsor Drive	0.77	34,800
19 Windsor Drive	0.70	68,300
21 Windsor Drive	0.80	70,300
Fairway Drive (Rear)	3.50	500
Lyndeborough Road	0.06	0

Land Managed by Conservation

Bragdon Farm	59.26	271,500
Bragdon Farm	18.53	157,800

Conservation Land	Acreage	Assessment
Joe English Reservation	373.00	1,199,800
Brook Road		
Great Meadow	61.00	265,500
61 Boston Post Road		
Ross Bird Sanctuary	21.00	14,600
35 Thornton Ferry I & Cobbler Ln.		
Beaver Brook Park	2.00	78,200
7 Manchester Road		
Caeser's Brook Reservation	40.00	227,100
15 Mont Vernon Road		
Simeon Wilson-Near the River	10.00	228,900
B & M Railroad	16.00	15,400
Thornton Ferry II Road Rear	10.00	12,300
Thornton Ferry II Road Rear	2.50	3,500
46 Christian Hill Road	2.30	43,000

SCHEDULE OF TOWN PROPERTY

Baboosic Lake Road Rear	8.80	1,400
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Conservation Land	Acreage	Assessment
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13 Middle Street	0.50	93,000
73 Broadway	2.30	12,900
7 Manhattan Park	2.00	1,200
55 Lyndeborough Road	10.00	114,600
Austin Road Rear	32.00	58,500
Nathaniel Drive Rear	60.00	59,400
Fairway Drive Rear	8.00	2,700
Lyndeborough Road Rear	68.00	254,400
52 Lyndeborough Road	8.00	94,300
23 Holly Hill Drive	1.69	91,700
12 Holly Hill Drive	1.50	90,600
21 Greenbriar Lane	1.50	106,600
75 Boston Post Road	1.40	64,900
14 Austin Road	128.00	155,720
22 Old Mont Vernon Road	6.10	124,100
15 Old Coach Lane	0.80	70,300
3 Eaton Road	54.72	195,000
2 & 4 Eaton Road	4.00	240
36 Lyndeborough Road	2.24	79,400
Brook Road Rear	89.90	900
62 Brook Road	30.10	174,700
Pond Parish Road Rear	173.28	101,900
10 Green Road	17.38	1,420
Horace Greeley Road	60.00	138,000
5 Thornton Ferry II, 402 Boston Post	44.00	78,600
226 Route 101	70.00	361,400
Mack Hill Road	7.50	730
Horace Greeley Road	20.00	4,400
59 Brook Road	53.60	125,100
Pinetop Road	11.00	123,800
Brook Road	20.00	37,800
Spring Road	5.09	5,300
Sutton Court	67.84	64,200
153 Wilson Hill Road, Merrimack		
Spring Road	26.63	153,400
Merrimack, NH	3.37	
Austin Road - Easement	34.00	208,300

SCHEDULE OF TOWN PROPERTY

School Property	Address	Assessment
Brick School	1 School Street	308,700
Middle School	14 Cross Road	2,004,400
Souhegan High School	412 Boston Post Road	7,210,300
Portable Class Room at SHS	412 Boston Post Road	59,000
Clark School	14 Foundry Street	819,200
Wilkins School	80 Boston Post Road	2,168,200
Simeon Wilson Road Fields	Simeon Wilson Road	90,900

TAX COLLECTOR'S REPORT

JULY 1, 2001- JUNE 30,2002

	2002	2001
Uncollected Taxes		
Property Taxes		5,259,993.41
Residential Taxes		12,000.00
Land Use Change		
Yield Taxes		
Taxes Committed		
Property Taxes	11,949,493.00	12,462,235.00
Land Use Change		97,290.00
Yield Taxes	6,458.84	
Overpayment		
Property Taxes	3,884.61	108,798.31
Interest - Late Tax		81,604.71
TOTAL DEBTS	11,959,836.45	18,021,921.43
Remitted to Treasurer		
Property Taxes	8,945,901.78	17,640,384.34
Land Use Change		109,290.00
Yield Taxes	1,686.98	
Interest		66,978.56
Conversion to Lien		176,476.17
Interest Converted to Lien		14,626.15
Abatements Made		
Property Taxes		14,166.21
Land Use Change		
Uncollected Taxes End of Fiscal Year		
Property Taxes	3,007,475.83	
Land Use Change		
Yield Taxes	4,771.86	
TOTAL CREDITS	11,959,836.45	18,021,921.43

SUMMARY OF TAX LIEN ACCOUNTS

	2001	2000	1999	1998
Unredeemed Liens		245,545.79	94,279.01	9781.84
Liens Executed	191,102.32			
Interests & Costs	208.74	13,963.59	25,657.69	1273.62
Refunds				
TOTAL DEBTS	191,311.06	259,509.38	119,936.70	11,055.46
Remittance				
Redemptions	19,814.99	133,415.37	83,578.18	3378.06
Interests & Costs	208.74	13,963.59	25,657.69	1273.62
Abatements				
Liens Deeded	2,784.99	2,771.71	2,453.34	2224.43
Unredeemed Liens	168,502.34	109,358.71	8,247.49	4179.35
TOTAL CREDITS	191,311.06	259,509.38	119,936.70	11,055.46

REPORT OF THE TOWN CLERK FOR THE YEAR ENDING JUNE 30, 2002

Automobile Registrations	1,974,654.00
Titles	4,952.00
Municipal Agent Fees	27,097.50
Dog Licenses	13,728.00
Vital Statistics	3,282.00
Dog Fines	1,977.00
Uniform Commercial Code Filings	3,694.50
Miscellaneous Income	394.01
Parking Tickets	2,195.00
TOTAL FEES COLLECTED	2,031,974.01

TRUST FUNDS OF TOWN OF AMHERST ON JUNE 30, 2002
MS-9 REPORT FOR STATE OF NEW HAMPSHIRE - PRINCIPAL

Date of Creation	Name of Trust Fund	Purpose	How Invested	Balance Beg. of Year	New Funds Created	Gains or (Losses) Sale of Securities	Balance End of Year
Common Trust Funds:							
1927	Emma L. Clark	Library	Com. Trust	4180.36	0.00	26.37	4206.73
1945	James Day	Library	Com. Trust	50012.04	0.00	315.53	50327.57
1923	Fannie Parsons French	Library	Com. Trust	8334.81	0.00	52.58	8387.39
1902	George W. George	Library	Com. Trust	4177.38	0.00	26.36	4203.74
1928	Edmund M. Parker	Library	Com. Trust	8334.81	0.00	52.58	8387.39
1957	Anna H. Boardman	Library	Com. Trust	13735.36	0.00	86.66	13822.02
1985	Jennifer Carlsmith	Library	Com. Trust	393.63	0.00	2.48	396.11
1985	Honora Spalding	Library	Com. Trust	1522.27	0.00	9.60	1531.87
1985	Laura & James Wanless	Library	Com. Trust	2101.95	0.00	13.26	2115.21
1988	Herbert Boutelle	Library	Com. Trust	1971.01	0.00	12.44	1983.45
1998	Library Land Expendable Trust	Library	Com. Trust	60165.06	0.00	379.58	60544.64
1942	David Fisk	Highway	Com. Trust	12503.57	0.00	78.89	12582.46
1867	Aaron Lawrence	School	Com. Trust	12503.57	0.00	78.89	12582.46
1867	Sarah L. Lawrence	School	Com. Trust	4177.37	0.00	26.36	4203.73
1894	Isaac Spalding	School	Com. Trust	73966.38	0.00	466.65	74433.03
1964	Bradford-Long-Miles-Sullivan Scholarship	School	Com. Trust	92542.68	1213.93	591.51	94348.12
1976	Edward A. Conti Memorial Scholarship	School	Com. Trust	59216.71	949.54	379.59	60545.84
Var.	Josephine Hare Memorial	School	Com. Trust	2788.26	0.00	17.59	2805.85
1996	Richard W. Merrill Scholarship	School	Com. Trust	184623.74	334.14	1166.90	186124.78
1998	Dorothy Davis Scholarship Fund	School	Com. Trust	56677.45	860.92	363.01	57901.38
1932	George W. Putnam	Cemetery	Com. Trust	8334.81	0.00	52.58	8387.39
1938	Alice M. Wilkins	Cemetery	Com. Trust	16667.84	0.00	105.16	16773.00
Var.	Other	Cemetery	Com. Trust	44893.45	0.00	283.23	45176.68
Var.	Perpetual Care	Cemetery	Com. Trust	406418.39	540.00	2567.50	409525.89
Var.	Souhegan Cooperative Fund	School	Com. Trust	0.00	50000.00	315.45	50315.45
	Sub-Total			1130242.90	53898.53	7470.75	1191612.18
1987	Cemetery Lots	Maintenance	Money Mkt.	42380.25	4860.00	0.00	47240.25
1993	Bertha Rogers Fund		Money Mkt.	232569.77	0.00	0.00	232569.77
	Total			1405192.92	58758.53	7470.75	1471422.20

MS-9 REPORT FOR STATE OF NEW HAMPSHIRE - INCOME

Date of Creation	Name of Trust Fund	Balance Beg. of Year	Income During Year Amount	Expenses During Year	Expended During Year	Balance End of Year
Common Trust Funds:						
1927	Emma L. Clark	407.73	151.16	-7.28	-441.05	110.56
1945	James Day	4877.87	1808.45	-87.11	-5259.74	1339.47
1923	Fannie Parsons French	812.94	301.39	-14.52	-897.58	202.23
1902	George W. George	407.44	151.06	-7.28	-440.76	110.46
1928	Edmund M. Parker	812.94	301.39	-14.52	-879.58	220.23
1957	Anna H. Boardman	1339.66	496.68	-23.92	-1449.47	362.95
1985	Jennifer Carlsmith	38.38	14.23	-0.69	-41.41	10.51
1085	Honora Spaulding	148.47	55.05	-2.65	-160.58	40.29
1985	Laura & James Wanless	205.01	76.01	-3.66	-221.67	55.69
1988	Herbert Boutelle	192.23	71.27	-3.43	-208.16	51.91
1998	Library Land Expendable Trust	7504.48	2175.59	-104.79	0.00	9575.28
1942	David E. Fisk	5786.21	452.13	-21.78	0.00	6216.56
1867	Aaron Lawrence	5786.21	452.13	-21.78	0.00	6216.56
1867	Sarah L. Lawrence	521.06	151.06	-7.28	-200.00	464.84
1894	Isaac Spaulding	34229.05	2674.65	-128.83	0.00	36774.87
1964	Bradford-Long-Miles-Sullivan Scholarship	8550.88	3390.27	-163.30	-6213.93	5563.92
1976	Edward A. Conti Memorial Scholarship	4747.27	2175.63	-104.79	-3949.54	2868.57
Var.	Josephine Hare Memorial	347.78	100.82	-4.86	0.00	443.74
1996	Richard W. Merrill Scholarship	5334.14	6688.14	-322.15	-3334.14	8365.99
1998	Dorothy Davis Scholarship Fund	3804.61	2080.61	-100.22	-760.92	5024.08
1932	George W. Putnam	9762.32	301.39	-14.52	0.00	10049.19
1938	Alice M. Wilkins	19359.74	602.71	-29.03	0.00	19933.42
Var.	Other	41899.91	1623.36	-78.19	0.00	43445.08
Var.	Perpetual Care	39621.19	15150.98	-708.81	-16012.00	38051.36
Var.	Souhegan Cooperative Fund	0.00	1808.01	-87.07	0.00	1720.94
	Sub-Total	196497.52	43254.17	-2062.46	-40470.53	197218.70
1987	Cemetery Lots	25823.64	1734.92	0.00	0.00	27558.56
1993	Bertha Rogers Fund	69387.65	21097.47	-500.00	0.00	89985.12
	Total	291708.81	66086.56	-2562.46	-40470.53	314762.38

INVESTMENT OF COMMON FUNDS TOWN OF AMHERST JUNE 30, 2002
MS-10 REPORT FOR STATE OF NEW HAMPSHIRE

No. Shs	How Invested	Balance Beg. of Year	Purchases	Capital Gains	Proceeds From Sales	Gains/Losses From Sales	Balance End of Year	Income Received
<i>Principal Investments:</i>								
76	Agilent Technologies Inc.	1621.91	0.00	0.00	0.00	0.00	1621.91	0.00
1200	Automatic Data Processing	14698.50	0.00	0.00	0.00	0.00	14698.50	522.00
2000	Bellsouth	13512.33	0.00	0.00	0.00	0.00	13512.33	1520.00
528	BP Amoco Plc Adr	10395.75	0.00	0.00	0.00	0.00	10395.75	712.80
800	Bristol Myers Squibb	13499.00	0.00	0.00	650.96	0.00	12848.04	888.00
200	Chevron Corp.	3170.66	0.00	0.00	0.00	0.00	3170.66	550.00
734	Conoco Inc. CL B	1748.27	49.46	0.00	0.00	0.00	1797.73	557.84
600	Corning Inc.	8964.00	0.00	0.00	0.00	0.00	8964.00	0.00
98	Dominion Resources Inc. VA Com	4213.51	0.00	0.00	0.00	0.00	4213.51	252.84
351	Dupont (E.I.) Denemours & Co.	2465.38	0.00	0.00	49.46	0.00	2415.92	491.40
400	Emerson Electric	12349.00	0.00	0.00	0.00	0.00	12349.00	618.00
800	Exxon Mobil Corp.	17399.00	0.00	0.00	0.00	0.00	17399.00	744.00
300	Flowers Inds Inc Com	3984.00	0.00	0.00	0.00	0.00	3984.00	0.00
1000	General Electric Co.	2480.85	0.00	0.00	0.00	0.00	2480.85	680.00
1000	Global Crossing Ltd.	11680.49	0.00	0.00	0.00	0.00	11680.49	0.00
500	H.J. Heinz Co. Com	25810.00	0.00	0.00	0.00	0.00	25810.00	803.75
400	Hewlett Packard Co.	5771.61	0.00	0.00	0.00	0.00	5771.61	128.00
525	Ingersoll Rand Co.	14479.50	21950.25	0.00	21950.25	7470.75	21950.25	357.00
12	J M Smucker Co	0.00	21.17	0.00	0.00	0.00	21.17	0.00
1000	Intel	7734.37	0.00	0.00	0.00	0.00	7734.37	80.00
800	Johnson & Johnson	9674.50	0.00	0.00	0.00	0.00	9674.50	596.00
1676	J. P. Morgan Chase & Co Com	28110.00	0.00	0.00	0.00	0.00	28110.00	2279.36
800	Lilly Eli & Co.	11566.82	0.00	0.00	0.00	0.00	11566.82	944.00
300	Masco Corp. Com	9223.50	0.00	0.00	0.00	0.00	9223.50	160.50
2000	McCormick & Co., Inc.	24500.00	0.00	0.00	0.00	0.00	24500.00	820.00
1200	Mellon Finl Corp.	10924.00	0.00	0.00	0.00	0.00	10924.00	720.00
500	3M Corp	45153.75	0.00	0.00	0.00	0.00	45153.75	1220.00

No. Shs	How Invested Description of Investment	Balance Beg. of Year	Purchases	Capital Gains	Proceeds From Sales	Gains/Losses From Sales	Balance End of Year	Income Received
<i>Principal Investments:</i>								
600	Motorola Inc.	11161.50	0.00	0.00	0.00	0.00	11161.50	96.00
600	Procter & Gamble Co.	2704.10	0.00	0.00	21.17	0.00	2682.93	912.00
400	Progress Energy Inc.	11348.00	0.00	0.00	0.00	0.00	11348.00	860.00
345	Qwest Communications	5205.58	0.00	0.00	0.00	0.00	5205.58	0.00
1179	SBC Communications Inc.	26232.53	0.00	0.00	0.00	0.00	26232.53	1224.69
800	Schering Plough Corp.	5462.00	0.00	0.00	0.00	0.00	5462.00	520.00
200	Schlumberger Ltd.	5078.22	0.00	0.00	0.00	0.00	5078.22	150.00
38	Transocean Sedco Forex Inc.	585.19	0.00	0.00	0.00	0.00	585.19	4.56
600	Verizon Communications Com	18673.50	0.00	0.00	0.00	0.00	18673.50	924.00
80	Zimmer Hldgs Inc	0.00	650.96	0.00	0.00	0.00	650.96	0.00
	Federated Treasury Obligation	728661.59	53898.53	0.00	0.00	0.00	782560.12	18281.03
Total Principal Investments of Common Fund		1130242.91	76570.37	0.00	22671.84	7470.75	191612.19	38617.77
<i>Cemetery Lots:</i>								
	Federated Treasury Obligation	42380.25	4860.00	0.00	0.00	0.00	47240.25	1734.92
Sub-Totals		42380.25	4860.00	0.00	0.00	0.00	47240.25	1734.92
<i>Bertha Rogers Fund:</i>								
	US Treas. Notes Strp 0% 2/15/02	25464.40	0.00	0.00	25464.40	0.00	0.00	14535.60
40000	US Treas. Notes Strp 0% 2/15/04	22104.80	0.00	0.00	0.00	0.00	22104.80	0.00
	Federated Treasury Obligation	185000.57	25464.40	0.00	0.00	0.00	210464.97	6561.87
Sub-Totals		232569.77	25464.40	0.00	25464.40	0.00	232569.77	21097.47
Total Principal Investments		1405192.93	106894.77	0.00	48136.24	7470.75	1471422.21	61450.16

MS-10 REPORT FOR STATE OF NEW HAMPSHIRE - Continued

No. Shs	How Invested Description of Investment	Balance Beg. of Year	Purchases	Capital Gains	Proceeds From Sales	Gains/Losses From Sales	Balance End of Year	Income Received
Common Income Investments:								
50000	US Treas. Notes Strp 0% 11/15/02	16456.50	0.00	0.00	0.00	0.00	16456.50	0.00
50000	US Treas. Notes Strp 0% 2/15/03	16090.50	0.00	0.00	0.00	0.00	16090.50	0.00
35000	US Treas. Notes Strp 0% 11/15/04	9639.00	0.00	0.00	0.00	0.00	9639.00	0.00
400	SBC Communications	9999.00	0.00	0.00	0.00	0.00	9999.00	415.50
400	Verizon Communications Com	7444.00	7444.00	0.00	0.00	0.00	7444.00	616.00
294	Xcel Energy Inc.	4122.57	0.00	0.00	0.00	0.00	4122.57	441.00
	Federated Treasury Obligation	115326.14	247.84	0.00	2980.14	0.00	112593.84	2728.67
	Principal Cash	0.00	3018.25	0.00	0.00	0.00	3018.25	0.00
Sub-Totals		179077.71	3266.09	0.00	2980.14	0.00	179363.66	4201.17
Cemetery Maintenance Trust Fund:								
	Federated Treasury Obligation	17419.82	435.23	0.00	0.00	0.00	17855.05	435.23
Sub-Totals		17419.82	435.23	0.00	0.00	0.00	17855.05	435.23
Cemetery Lots:								
	Federated Treasury Obligation	25823.64	1734.92	0.00	0.00	0.00	27558.56	0.00
Sub-Totals		25823.64	1734.92	0.00	0.00	0.00	27558.56	0.00
Bertha Rogers:								
	Federated Treasury Obligation	69387.65	20597.47	0.00	0.00	0.00	89985.12	0.00
Sub-Totals		69387.65	20597.47	0.00	0.00	0.00	89985.12	0.00
Total Income Investments								
	Income-Capital Gains	291708.82	26033.71	0.00	2980.14	0.00	314762.39	4636.40
Total of Funds (Principal and Income)								
		1696901.75	0.00	0.00	51116.38	7470.75	1786184.60	66086.56

Name of Bank: Fleet Bank-NH
Fees Paid: \$2562.46
Expenses Paid: \$0.00
Were these fees & expenses paid for totally from income? Yes

CAPITAL RESERVE FUNDS
FROM JULY 1, 2001 THROUGH JUNE 30, 2002

Name of Fund	Beginning Balance	Funds Added	Funds Expended	Income YTD	Ending Balance
Highway Equipment Fund	142,321.05	0.00	-105,029.18	1,459.24	38,751.11
Highway Vehicle Fund	49,371.17	92,783.00	-87,088.30	2,154.74	57,220.61
Grader Fund	20,713.17	0.00	0.00	810.51	21,523.68
Rescue Squad Fund	18,739.87	0.00	0.00	733.30	19,473.17
Cemetery Fund	26,023.29	0.00	0.00	1,018.30	27,041.59
Zoning Vehicle Fund	2,096.18	0.00	0.00	82.02	2,178.20
Recreation Fund	1,582.93	0.00	0.00	61.94	1,644.87
Ambulance Fund	191,391.92	20,000.00	-180,000.00	1,228.37	32,620.29
Salt Barn Fund	4,421.94	0.00	0.00	173.03	4,594.97
Fire Sprinkler Fund	8,209.89	0.00	-7,015.12	46.75	1,241.52
Fire Apparatus	188,763.37	100,000.00	-180,000.00	4,255.93	113,019.30
Radio Conversion Fund	33,514.39	32,000.00	0.00	2,563.60	68,077.99
Totals	687,149.17	244,783.00	-559,132.60	14,587.73	387,387.30

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

TOWN OF AMHERST, NEW HAMPSHIRE

Financial Statements

June 30, 2002

and

Independent Auditor's Report

TOWN OF AMHERST, NEW HAMPSHIRE
FINANCIAL STATEMENTS
June 30, 2002

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Amherst, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Amherst, New Hampshire, as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Amherst, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred above present fairly, in all material respects, the financial position of the Town of Amherst, New Hampshire as of June 30, 2002 and the results of its operations and the cash flows of its non-expendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Amherst, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 8, 2003

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	Governmental Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue	Trust & Agency	General Fixed Asset	General Long- Term Debt	2002	2001
ASSETS							
Cash	\$ 11,227	\$ 220,073	\$ 18,589			\$ 249,889	\$ 6,166,780
Equity in pooled cash	10,286,938	103,390				10,390,328	
Investments		85,842	2,748,562			2,834,404	3,236,026
Receivables:							
Taxes	3,207,292					3,207,292	5,557,984
Accounts - other	127,955					127,955	69,905
Due from other funds	26,895	175	7,107			34,177	82,567
Due from other governments	54,728					54,728	48,482
Restricted cash	8,394					8,394	8,469
Advances to other governments	94,496					94,496	650,140
Inventory	9,580					9,580	7,802
Tax deeded property	16,868					16,868	6,634
Property, plant and equipment				\$ 11,367,244		11,367,244	10,770,360
Amounts to be provided for retirement of long-term obligations					\$ 441,256	441,256	448,468
Total Assets	<u>\$ 13,844,373</u>	<u>\$ 409,480</u>	<u>\$ 2,774,258</u>	<u>\$ 11,367,244</u>	<u>\$ 441,256</u>	<u>\$ 28,836,611</u>	<u>\$ 27,053,617</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ 193,308	\$ 30,340				\$ 223,648	\$ 21,521
Accrued expenses	171,579					171,579	118,490
Payable from restricted cash	8,394					8,394	8,469
Deposits			\$ 17,439			17,439	41,133
Due to other funds	7,282	684	26,211			34,177	82,567
Due to other governments	384		73,270			73,654	
Deferred revenue	12,088,068	2,136				12,090,204	11,360,648
General obligation debt payable					\$ 355,000	355,000	435,000
Capital leases payable					86,256	86,256	13,468
Total Liabilities	<u>12,469,015</u>	<u>33,160</u>	<u>116,920</u>	<u>\$ -</u>	<u>441,256</u>	<u>13,060,351</u>	<u>12,081,296</u>
Fund Equity (Deficit):							
Investment in general fixed assets				11,367,244		11,367,244	10,770,360
Fund Balances:							
Reserved for endowments			1,885,766			1,885,766	2,059,518
Reserved for inventory	9,580					9,580	7,802
Reserved for tax deeded property	16,868					16,868	6,634
Reserved for encumbrances	268,036					268,036	17,145
Unreserved:							
Designated	27,720	400,401	493,167			921,288	1,023,538
Undesignated	1,053,154	(24,081)	278,405			1,307,478	1,087,324
Total Fund Equity	<u>1,375,358</u>	<u>376,320</u>	<u>2,657,338</u>	<u>11,367,244</u>	<u>-</u>	<u>15,776,260</u>	<u>14,972,321</u>
Total Liabilities and Fund Equity	<u>\$ 13,844,373</u>	<u>\$ 409,480</u>	<u>\$ 2,774,258</u>	<u>\$ 11,367,244</u>	<u>\$ 441,256</u>	<u>\$ 28,836,611</u>	<u>\$ 27,053,617</u>

See notes to financial statements

EXHIBIT B
TOWN OF AMHERST, NEW HAMPSHIRE
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2002

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	Governmental Fund Types		Fiduciary Fund Types	Totals	
	General	Special Revenue	Expendable Trust	(Memorandum Only)	
				2002	2001
Revenues:					
Taxes	\$ 3,202,051	\$ 103,640		\$ 3,305,691	\$ 3,391,556
Licenses and permits	2,170,915			2,170,915	2,036,766
Intergovernmental revenues	627,355	6,292		633,647	638,959
Charges for service	416,904	181,618		598,522	483,394
Miscellaneous revenues	202,927	85,115	\$ 8,221	296,263	451,313
Total Revenues	<u>6,620,152</u>	<u>376,665</u>	<u>8,221</u>	<u>7,005,038</u>	<u>7,001,988</u>
Expenditures:					
Current:					
General government	1,203,855	4,400		1,208,255	1,586,940
Public safety	1,843,576			1,843,576	1,507,305
Highways and streets	1,319,962			1,319,962	1,249,124
Health and welfare	29,715			29,715	16,075
Sanitation	522,601			522,601	448,726
Culture and recreation	826,765	237,480	105	1,064,350	863,353
Capital outlay	586,585	27,466		614,051	364,674
Debt service	109,064			109,064	143,763
Intergovernmental	2,500			2,500	
Total Expenditures	<u>6,444,623</u>	<u>269,346</u>	<u>105</u>	<u>6,714,074</u>	<u>6,179,960</u>
Excess of Revenues Over Expenditures	<u>175,529</u>	<u>107,319</u>	<u>8,116</u>	<u>290,964</u>	<u>822,028</u>
Other Financing Sources (Uses):					
Capital lease proceeds	81,017			81,017	8,145
Operating transfers in	487,336		228,950	716,286	261,027
Operating transfers out	(228,950)		(487,336)	(716,286)	(261,027)
Total Other Financing Sources (Uses)	<u>339,403</u>	<u>-</u>	<u>(258,386)</u>	<u>81,017</u>	<u>8,145</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>514,932</u>	<u>107,319</u>	<u>(250,270)</u>	<u>371,981</u>	<u>830,173</u>
Fund Balances, as restated - July 1	860,426	269,001	743,437	1,872,864	1,042,691
Fund Balances - June 30	<u>\$ 1,375,358</u>	<u>\$ 376,320</u>	<u>\$ 493,167</u>	<u>\$ 2,244,845</u>	<u>\$ 1,872,864</u>

See notes to financial statements

EXHIBIT C
TOWN OF AMHERST, NEW HAMPSHIRE
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Budgetary Basis) - General Fund
 For the Year Ended June 30, 2002

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	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 3,069,832	\$ 3,130,141	\$ 60,309
Licenses and permits	2,172,329	2,170,915	(1,414)
Intergovernmental revenues	613,767	627,355	13,588
Charges for service	496,545	416,904	(79,641)
Miscellaneous revenues	231,701	202,927	(28,774)
Total Revenues	<u>6,584,174</u>	<u>6,548,242</u>	<u>(35,932)</u>
Expenditures:			
Current:			
General government	1,301,201	1,295,872	5,329
Public safety	1,876,193	1,852,156	24,037
Highways and streets	1,430,569	1,431,476	(907)
Health and welfare	55,724	29,715	26,009
Sanitation	530,833	520,434	10,399
Culture and recreation	1,011,133	832,657	178,476
Capital outlay	518,700	512,634	6,066
Debt service	109,064	109,064	-
Intergovernmental	2,500	2,500	-
Total Expenditures	<u>6,835,917</u>	<u>6,586,508</u>	<u>249,409</u>
Excess of Revenues Over (Under) Expenditures	<u>(251,743)</u>	<u>(38,266)</u>	<u>213,477</u>
Other Financing Sources (Uses):			
Operating transfers in	497,313	494,402	(2,911)
Operating transfers out	(228,950)	(228,950)	-
Total Other Financing Sources (Uses)	<u>268,363</u>	<u>265,452</u>	<u>(2,911)</u>
Excess of Revenues and Other Sources Over Expenditures and Other Uses	16,620	227,186	210,566
Fund Balance, as restated - July 1 - Budgetary Basis	<u>1,189,680</u>	<u>1,189,680</u>	<u>-</u>
Fund Balance - June 30 - Budgetary Basis	<u>\$ 1,206,300</u>	<u>\$ 1,416,866</u>	<u>\$ 210,566</u>

See notes to financial statements

**DRAFT
FOR DISCUSSION
PURPOSES ONLY**

EXHIBIT D
TOWN OF AMHERST, NEW HAMPSHIRE
Combined Statement of Revenues, Expenses and Changes in Fund Balances
All Non-Expendable Trust Funds
For the Year Ended June 30, 2002

		Totals (Memorandum Only)
	2002	2001
Operating Revenues:		
Investment loss	\$ (120,408)	\$ (1,095)
Operating Expenses:		
Contractual services	53,277	45,903
Net Operating Loss	<u>(173,685)</u>	<u>(46,998)</u>
Non-operating Revenues:		
Bequests	8,759	10,015
Non-operating Revenues	<u>8,759</u>	<u>10,015</u>
Net Loss	(164,926)	(36,983)
Fund Balances - July 1	2,329,097	2,366,080
Fund Balances - June 30	<u>\$ 2,164,171</u>	<u>\$ 2,329,097</u>

EXHIBIT E
TOWN OF AMHERST, NEW HAMPSHIRE
Combined Statement of Cash Flows
All Non-Expendable Trust Funds
For the Year Ended June 30, 2002

		Totals (Memorandum Only)
	2002	2001
Cash Flows from Operating Activities:		
Cash received on trust investments	\$ 68,879	\$ 468,805
Cash paid in accordance with trust agreements	(42,841)	(66,153)
Net Cash Provided by Operating Activities	<u>26,038</u>	<u>402,652</u>
Cash Flows from Non Capital Financing Activities:		
Bequests	8,759	10,015
Net Cash Provided by Non Capital Financing Activities	<u>8,759</u>	<u>10,015</u>
Cash Flows from Investing Activities:		
Net decrease in investment securities	72,479	119,090
Net Cash Provided by Investing Activities	<u>72,479</u>	<u>119,090</u>
Net Increase in Cash and Cash Equivalents	107,276	531,757
Cash and Cash Equivalents, July 1	1,184,000	652,243
Cash and Cash Equivalents, June 30	<u>\$ 1,291,276</u>	<u>\$ 1,184,000</u>
Reconciliation of Net Operating Loss to Net Cash Provided by Operating Activities:		
Net Operating Loss	\$ (173,685)	\$ (46,998)
Adjustments to Reconcile Net Operating Loss to Net Cash Provided by Operating Activities:		
Net decrease in the fair value of investments	189,287	469,900
Change in assets and liabilities:		
Increase (decrease) in due to other funds	10,436	(20,250)
Net Cash Provided by Operating Activities	<u>\$ 26,038</u>	<u>\$ 402,652</u>
Supplemental disclosure of non-cash transactions:		
Net (decrease) in the fair value of investments	<u>\$ (189,287)</u>	<u>\$ (469,900)</u>

See notes to financial statements

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Amherst, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Amherst, New Hampshire (the "Town") was incorporated in 1760. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State Law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the statement of cash flows for non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

Governmental Funds

These funds are intended to provide recurring general services and are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures, which are not accounted for in other funds or account groups.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds - used to account for revenues and expenditures, which are specifically restricted for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes, or local law. The Library Fund, Conservation Commission Fund, Land Use Change Tax Fund, Recreation Fund, Rescue Fund, Town Band Fund, Town Hall Restoration Fund, Peabody Mill Environmental Center Fund, and the Drug Forfeiture Fund are accounted for as Special Revenue Funds.

Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve and the Library Land Fund) are accounted for in essentially the same manner as governmental funds.

Agency Funds - The School Agency Fund consists of capital reserve funds of the Souhegan Cooperative School District, which are held by the Town as required by State law. Other agency funds include developer's performance bonds.

Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - used to maintain control of and cost information for the general fixed assets of the Town.

General Long-Term Debt Account Group - used to record the outstanding long-term obligations of the Town.

Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. (See *Property Taxes* for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and expendable trust funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration, which differ somewhat from accounting principles generally accepted in the United States of America (GAAP) in that the focus is on the entire governmental unit rather than on the basis of fund types. The budget presented for reporting purposes has been adjusted to reflect accounting principles generally accepted in the United States of America as follows:

Total appropriations voted at March 13, 2001	
Town Meeting	\$ 7,023,888
Add/(Deduct):	
Funds accepted per RSA 31:95b	57,599
Continued appropriations - June 30, 2001	11,100
Continued appropriations - June 30, 2002	<u>(27,720)</u>
Total appropriations per Exhibit C	<u>\$ 7,064,867</u>

Under State regulation, Special Revenue Funds are budgeted only to the extent they interact with the General Fund. No budgetary data is presented for the Special Revenue Funds as it is not meaningful to these financial statements.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

DRAFT
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NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances outstanding at year end in the general fund are reported as a component of fund balance since they do not constitute expenditures or liabilities.

Reconciliation of Exhibit C to Exhibit B

Amounts recorded as budgetary amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis) - General Fund (Exhibit C) are reported on the basis budgeted by the Town. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. General fund budgetary expenditures were adjusted for capital lease equipment, compensated absences payable amounts budgeted on a "pay as you go" basis and encumbrances as follows:

	Revenues and Transfers	Expenditures and Transfers
Exhibit B	\$ 7,188,505	\$ 6,673,573
Difference in property taxes meeting susceptible to accrual criteria	(71,910)	
Capital lease equipment	(81,017)	(81,017)
Compensated absences payable - June 30, 2001		118,677
Compensated absences payable - June 30, 2002		(153,732)
Encumbrances - June 30, 2001		(17,145)
Encumbrances - June 30, 2002	7,066	275,102
Exhibit C	<u>\$ 7,042,644</u>	<u>\$ 6,815,458</u>

Statement of Cash Flows

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of investments in money market funds. A reconciliation for non-expendable trust funds is as follows:

Total money market funds	\$ 1,678,663
Less money market funds held by the Expendable Trust Funds	(387,387)
Cash and cash equivalents, per Exhibit E	<u>\$ 1,291,276</u>

Assets, Liabilities and Fund Equity

Investments - Investments are stated at their fair value. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Taxes Receivable - Property taxes levied during 2002 and prior and uncollected at June 30, 2002 are recorded as receivables, net of a reserve for estimated uncollectibles of \$81,000.

Advances to Other Governments - Payments to the Amherst School District of \$94,496 represent advance payments in accordance with a deficit appropriation of the school district.

Inventory - The Town accounts for inventories under the consumption method on a first-in, first-out basis. Inventories are recorded at cost.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at historical or estimated historical cost in the General Fixed Assets Account Group. Land and buildings are stated at assessed value as of June 30, 1994. Equipment purchased prior to June 30, 1994 is stated at estimated historical cost. Land, buildings, building improvements and equipment purchased after June 30, 1994 are stated at cost. Contributed fixed assets are recorded as general fixed assets at estimated fair market value at the time received.

Fixed assets consisting of infrastructure improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have not been capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets. No interest has been capitalized on self-constructed assets because noncapitalization of interest does not have a material effect on the Town's financial statements.

Deferred Revenue - Deferred revenue consists of measurable but unavailable amounts including property taxes and amounts collected in advance to be recognized in future periods.

Accrued Vacation and Sick Leave - Employees earn vacation and sick leave as they provide services. Pursuant to Town personnel policy and collective bargaining agreements, employees earn vacation at ten to twenty days per year dependent on length of service and are entitled to two personal days per year. Full time employees are entitled to 7 paid sick days per year. On the anniversary date of hire, an employee is compensated for half of his unused sick days and the other half of the unused sick days are accumulated in each employee's sick bank for a maximum of thirty days. Any employee that has accumulated the maximum thirty days in the sick bank is compensated for all of his unused sick days from the previous year. The Town budgets for these expenditures on a "pay as you go" basis. Accrued/unused vacation, personal and sick leave of \$153,732 has been included as a liability in the General Fund in these financial statements as an accrued expense.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$814,188,100 as of April 1, 2001) and were due in two installments on July 2, 2001 and December 7, 2001. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

The Town collects taxes for the Amherst School District, Souhegan Cooperative School District and Hillsborough County, all independent governmental units, which are remitted to them as required by law. The Town also collects State of New Hampshire Education taxes, which are remitted to the school districts. Total taxes appropriated during the year were \$11,063,616, \$7,760,067 and \$1,693,554 for the Amherst School District, Souhegan Cooperative School District and Hillsborough County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under state law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following year after the taxes are due, for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the lien is not redeemed within a two year redemption period, the property is tax deeded to the Town.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. Significant estimates include the reserve for uncollected taxes.

NOTE 2--STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

At June 30, 2002, the Recreation Special Revenue Fund was in a deficit financial position in the amount of \$24,081.

NOTE 3--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2002, the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. The Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 3--RISK MANAGEMENT (CONTINUED)

member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at June 30, 2002.

NOTE 4--CASH AND INVESTMENTS

The Town maintains a cash pool that is available for use of all governmental fund types that under state law are in the custody of the Town treasurer. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in pooled cash". If a cash deficiency occurs, it is recorded as an interfund balance.

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in New Hampshire based financial institutions that participate in the federal depository insurance plan. Deposits are limited to demand deposits, money market accounts and repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

At year end, the carrying amount of the Town's deposits including restricted cash was \$10,648,611 and the bank balance was \$10,725,126. Of the bank balance, \$194,657 was covered by federal depository insurance and \$10,530,469 was collateralized by securities held by the bank.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Amherst. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 4--CASH AND INVESTMENTS (CONTINUED)

	1	Category 2	3	Carrying Amount
Corporate stock		\$ 900,731		\$ 900,731
Certificates of deposit	\$ 84,987			84,987
Government securities		170,023		170,023
	<u>\$ 84,987</u>	<u>\$ 1,070,754</u>	<u>\$ -</u>	1,155,741
Investment in money market funds				1,678,663
				<u>\$ 2,834,404</u>

Investments in money market funds are not investment securities and, as such, are not categorized by risk.

NOTE 5--PROPERTY, PLANT AND EQUIPMENT

The following is a summary of the changes in property, plant and equipment for the year ended June 30, 2002:

	Balance July 1, 2001	Additions	Disposals	Balance June 30, 2002
Land and land improvements	\$ 5,226,419			\$ 5,226,419
Building and building improvements	2,027,512			2,027,512
Furniture, machinery and equipment	3,516,429	\$ 765,935	\$ 169,051	4,113,313
	<u>\$ 10,770,360</u>	<u>\$ 765,935</u>	<u>\$ 169,051</u>	<u>\$ 11,367,244</u>

Capital leases of property and equipment are recorded in the general fixed asset account group in amounts equal to the present value of the minimum lease payments during the lease terms and purchase option costs. At June 30, 2002, the value of assets acquired through capital leases and included in the general fixed asset account group is \$107,152.

NOTE 6--EMPLOYEE RETIREMENT PLAN

New Hampshire Retirement System

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 6--EMPLOYEE RETIREMENT PLAN (CONTINUED)

Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary and the Town is required to contribute at an actuarially determined rate. The Town's contribution rates were 5.33% and 6.61% of covered payroll for police officers and fire employees, respectively for the year ending June 30, 2002. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. On-behalf fringe benefits contributed by the State of New Hampshire have not been recognized as a revenue and expenditure of the General Fund as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending June 30, 2002, 2001, and 2000 were \$42,866, \$35,599, and \$35,346, respectively, equal to the required contributions for each year.

NOTE 7--LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations – The changes in long-term obligations for the year ended June 30, 2002 are as follows:

	Balance July 1, 2001	Additions	Reductions	Balance June 30, 2002
General obligation debt	\$ 435,000		\$ 80,000	\$ 355,000
Capital leases payable	13,468	\$ 81,017	8,229	86,256
	<u>\$ 448,468</u>	<u>\$ 81,017</u>	<u>\$ 88,229</u>	<u>\$ 441,256</u>

General Obligation Debt Payable – The payable at June 30, 2002 is comprised of the following individual issues:

\$900,000 Library Bonds due in annual installments of \$45,000 through February 2006; interest at 8.0%-8.125%	\$ 180,000
\$350,000 Police/Rescue Facility Bonds due in annual installments of \$35,000 through August 2006; interest at 5.625%	<u>175,000</u>
	<u>\$ 355,000</u>

Capital Lease Payable – Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following are the individual capital lease obligations at June 30, 2002:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 7--LONG-TERM OBLIGATIONS (CONTINUED)

Tractor lease, due in annual installments of \$18,319, including interest at 4.46% through November 2005	\$ 65,781
Copier lease, due in annual installments of \$2,986, including interest at 9.19% through July 2003	5,239
Copier lease, due in annual installments of \$2,894 through July 2004. There is no stated interest rate.	8,682
Copier lease, due in annual installments of \$2,075 through October 2003. There is no stated interest rate.	4,150
Computer equipment lease, due in annual installments of \$854 through October 2003. There is no stated interest rate.	1,708
Copier lease, due in annual installments of \$348 through October 2003. There is no stated interest rate.	696
	<u>\$ 86,256</u>

Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term obligations as of June 30, 2002, including interest of \$69,387 are as follows:

Year Ending	General Long-Term Obligations	Capital Leases	Total
<u>June 30,</u>			
2003	\$ 103,473	\$ 27,476	\$ 130,949
2004	97,859	27,476	125,335
2005	92,234	21,213	113,447
2006	86,609	18,319	104,928
2007	35,984		35,984
	<u>\$ 416,159</u>	<u>\$ 94,484</u>	<u>\$ 510,643</u>

Authorized and Unissued Debt

The following debt was authorized and unissued as of June 30, 2002:

Conservation land acquisition	\$ 442,000
Lindabury Apple Orchard and Woods land acquisition	400,000
	<u>\$ 842,000</u>

NOTE 8--INTERFUND BALANCES

Interfund balances at June 30, 2002 are as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 8--INTERFUND BALANCES (CONTINUED)

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 26,895	\$ 7,282
Special Revenue Funds:		
Conservation Commission Fund	175	
Rescue Fund		13
Town Band Fund		671
Trust and Agency Funds:		
Non-expendable Trust Funds		25,061
Expendable Trust Funds	7,107	
Performance Bond Agency Fund		1,150
	<u>\$ 34,177</u>	<u>\$ 34,177</u>

NOTE 9--DEFERRED REVENUE

General Fund

The Town has recorded deferred property taxes and revenues collected in advance and recognizable in future periods as follows:

Semi-annual tax warrant due July 1, 2002, net of abatements issued	\$ 11,926,181
Taxes levied and not received within 60 day recognition period	155,812
Miscellaneous revenues collected in advance	<u>6,075</u>
	<u>\$ 12,088,068</u>

Special Revenue Funds

The deferred revenue balance of \$2,136 in the Recreation Fund consists of user fees collected in advance.

NOTE 10--NON-EXPENDABLE TRUST FUNDS

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at June 30, 2002 are:

	<u>Principal</u>	<u>Income</u>	<u>Total</u>
Cemetery Funds	\$ 760,835	\$ 113,976	\$ 874,811
School Funds	720,698	65,723	786,421
Library Funds	135,202	2,504	137,706
Highway Funds	20,238	6,217	26,455
Bertha Rogers Fund	248,793	89,985	338,778
	<u>\$ 1,885,766</u>	<u>\$ 278,405</u>	<u>\$ 2,164,171</u>

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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NOTE 11--RESERVED FOR ENCUMBRANCES

Encumbrances are detailed by function as follows:

General government	\$ 103,764
Public safety	40,322
Highways and streets	123,950
Capital outlay	<u>7,066</u>
	275,102
Less: revenues not susceptible to accrual	<u>(7,066)</u>
	<u>\$ 268,036</u>

NOTE 12--DESIGNATED FOR FUTURE YEARS' EXPENDITURES

General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

Walnut Hill/Route 101 turning lane	<u>\$ 27,720</u>
------------------------------------	------------------

Special Revenue Funds

The designated fund balance for Special Revenue Funds at June 30, 2002 is as follows:

Library Fund	\$ 110,225
Conservation Commission Fund	178,449
Land Use Change Tax Fund	73,056
Rescue Fund	1,274
Town Band Fund	3,162
Town Hall Restoration Fund	10,450
Peabody Mill Environmental Center Fund	22,099
Drug Forfeiture Fund	<u>1,686</u>
	<u>\$ 400,401</u>

Expendable Trust Funds

The designated fund balance for Expendable Trust Funds at June 30, 2002 is as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED)
June 30, 2002

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FOR DISCUSSION
PURPOSES ONLY

NOTE 12--DESIGNATED FOR FUTURE YEARS' EXPENDITURES (CONTINUED)

Capital Reserve Funds:	
Highway equipment	\$ 45,817
Highway vehicle	78,785
Rescue squad	19,473
Cemetery	27,042
Zoning vehicle	2,178
Recreation	1,645
Ambulance	32,620
Salt barn	4,595
Fire sprinkler	1,242
Fire apparatus	113,019
Radio conversion	68,078
Other Expendable Trust Funds:	
Library land	98,673
	<u>\$ 493,167</u>

NOTE 13--PERFORMANCE DEPOSITS

The Town holds letters of credit and performance bonds from developers until projects have been completed to Town standards. These letters of credit and bonds are not included as part of the financial statements. At June 30, 2002, the Town held performance deposits totaling \$123,500.

NOTE 14--LITIGATION

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

NOTE 15—RESTATEMENT OF FUND BALANCE

During the year ended June 30, 2002, it was determined that the ambulance receivables recorded at June 30, 2001 were understated by \$51,996. Fund balance of the General Fund as of July 1, 2001 has been restated as follows:

Fund Balance - July 1, 2001	
(as previously reported)	\$ 808,430
Amount of restatement	51,996
Fund Balance, as restated July 1, 2001	<u>\$ 860,426</u>

NOTE 16—SUBSEQUENT EVENT

As authorized per Article 2 at the March 12, 2002 annual meeting, the Town issued a \$442,000 general obligation bond during December 2002. The bond has an interest rate of 4.02% and matures on December 30, 2012.

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ASSETS

	Library Fund	Conservation Commission Fund	Land Use Change Tax Fund	Recreation Fund	Rescue Fund	Town Band Fund	Town Hall Restoration Fund	Peabody Mill Environmental Center Fund	Drug Forfeiture Fund	Combining Total
Cash	\$ 24,383	\$ 178,274		\$ 2,210	\$ 1,287	\$ 3,833	\$ 8,400	\$ 22,099	\$ 1,686	\$ 220,073
Equity in pooled cash			\$ 73,056	6,185			2,050			103,390
Investments	85,842									85,842
Due from other funds		175								175
Total Assets	\$ 110,225	\$ 178,449	\$ 73,056	\$ 8,395	\$ 1,287	\$ 3,833	\$ 10,450	\$ 22,099	\$ 1,686	\$ 409,480

LIABILITIES AND FUND BALANCES

Liabilities:										
Accounts payable				\$ 30,340	\$ 13	\$ 671				\$ 30,340
Due to other funds				2,136						684
Deferred revenue				32,476	13	671				2,136
Total Liabilities	\$ -	\$ -	\$ -	\$ 32,476	\$ 13	\$ 671	\$ -	\$ -	\$ -	\$ 33,160
Fund Balances (Deficit):										
Unreserved:										
Designated	110,225	178,449	73,056	(24,081)	1,274	3,162	10,450	22,099	1,686	400,401
Undesignated										(24,081)
Total Fund Balances	\$ 110,225	\$ 178,449	\$ 73,056	\$ (24,081)	\$ 1,274	\$ 3,162	\$ 10,450	\$ 22,099	\$ 1,686	\$ 376,320
Total Liabilities and Fund Balances	\$ 110,225	\$ 178,449	\$ 73,056	\$ 8,395	\$ 1,287	\$ 3,833	\$ 10,450	\$ 22,099	\$ 1,686	\$ 409,480

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Schedule 2

TOWN OF AMHERST, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended June 30, 2002

	Library Fund	Conservation Commission Fund	Land Use Change Tax Fund	Recreation Fund	Rescue Fund	Town Band Fund	Town Hall Restoration Fund	Peabody Mill Environmental Center Fund	Drug Forfeiture Fund	Combining Total
Revenues:										
Taxes		\$ 54,820	\$ 48,820							\$ 103,640
Intergovernmental revenues		6,292								6,292
Charges for service	\$ 54,748	6,178		\$ 154,883	\$ 27	\$ 3,260	\$ 14,850	\$ 26,735	\$ 26	181,618
Miscellaneous revenues	54,748	67,290	48,820	37	27	3,260	14,850	5,989		85,115
Total Revenues	<u>54,748</u>	<u>67,290</u>	<u>48,820</u>	<u>154,920</u>	<u>27</u>	<u>3,260</u>	<u>14,850</u>	<u>32,724</u>	<u>26</u>	<u>376,665</u>
Expenditures:										
Current:										
General government		486		181,174	449	2,266	4,400	10,625		4,400
Culture and recreation	42,480	13,878								237,480
Capital outlay	13,588			181,174	449	2,266	4,400	10,625		27,466
Total Expenditures	<u>56,068</u>	<u>14,364</u>	<u>-</u>	<u>181,174</u>	<u>449</u>	<u>2,266</u>	<u>4,400</u>	<u>10,625</u>	<u>-</u>	<u>269,346</u>
Excess of Revenues Over (Under) Expenditures	(1,320)	52,926	48,820	(26,254)	(422)	994	10,450	22,099	26	107,319
Fund Balances - July 1	111,545	125,523	24,236	2,173	1,696	2,168	-	-	1,660	269,001
Fund Balances (Deficit) - June 30	<u>110,225</u>	<u>178,449</u>	<u>73,056</u>	<u>(24,081)</u>	<u>1,274</u>	<u>3,162</u>	<u>10,450</u>	<u>22,099</u>	<u>1,686</u>	<u>\$ 376,320</u>

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Schedule 3
TOWN OF AMHERST, NEW HAMPSHIRE
Combining Balance Sheet - All Trust and Agency Funds
June 30, 2002

	Trust Funds		Agency Funds		Combining
	Non-Expendable	Expendable	School Agency Fund	Performance Bond Agency Fund	Total
ASSETS					
Cash				\$ 18,589	\$ 18,589
Investments	\$ 2,189,232	\$ 486,060	\$ 73,270		2,748,562
Due from other funds		7,107			7,107
Total Assets	<u>\$ 2,189,232</u>	<u>\$ 493,167</u>	<u>\$ 73,270</u>	<u>\$ 18,589</u>	<u>\$ 2,774,258</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Deposits				\$ 17,439	\$ 17,439
Due to other funds	\$ 25,061			1,150	26,211
Due to other governments			\$ 73,270		73,270
Total Liabilities	<u>25,061</u>	<u>\$ -</u>	<u>73,270</u>	<u>18,589</u>	<u>116,920</u>
Fund Balances:					
Reserved:					
Reserved for endowments	1,885,766				1,885,766
Unreserved:					
Designated		493,167			493,167
Undesignated	278,405				278,405
Total Fund Balances	<u>2,164,171</u>	<u>493,167</u>	<u>-</u>	<u>-</u>	<u>2,657,338</u>
Total Liabilities and Fund Balances	<u>\$ 2,189,232</u>	<u>\$ 493,167</u>	<u>\$ 73,270</u>	<u>\$ 18,589</u>	<u>\$ 2,774,258</u>

Schedule 4

TOWN OF AMHERST, NEW HAMPSHIRE

Schedule of Revenues and Other Financing Sources

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended June 30, 2002

DRAFT

FOR DISCUSSION

PURPOSES ONLY

	Budget	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$ 2,956,700	\$ 2,994,693	\$ 37,993
Yield taxes	10,000	6,459	(3,541)
Payments in lieu of taxes	5,000	5,000	-
Railroad taxes	1,132	1,132	-
Interest on delinquent taxes	97,000	122,857	25,857
Total Taxes	<u>3,069,832</u>	<u>3,130,141</u>	<u>60,309</u>
Licenses and Permits:			
Business licenses and permits	63,000	67,811	4,811
Motor vehicle fees	1,982,900	1,996,344	13,444
Building permits	110,475	90,378	(20,097)
Other licenses, permits and fees	15,954	16,382	428
Total Licenses and Permits	<u>2,172,329</u>	<u>2,170,915</u>	<u>(1,414)</u>
Intergovernmental Revenues:			
State shared revenues	77,577	77,577	-
Meals and rooms distribution	280,610	280,610	-
Highway block grant	245,266	245,081	(185)
State and Federal forest land reimbursement	28	27	(1)
COPS Fast grant		6,000	6,000
Highway safety grant	3,000	3,500	500
Disaster assistance		6,261	6,261
Milford Area Communication Center Reimbursement	7,286	7,286	-
Other intergovernmental revenue		1,013	1,013
Total Intergovernmental Revenues	<u>613,767</u>	<u>627,355</u>	<u>13,588</u>
Charges for Services:			
Income from departments	496,545	416,904	(79,641)
Total Charges for Services	<u>496,545</u>	<u>416,904</u>	<u>(79,641)</u>
Miscellaneous Revenues:			
Interest on deposits	220,000	160,389	(59,611)
Sale of Town property	1	50	49
Fines and forfeits	11,700	11,198	(502)
Insurance dividends and reimbursements		512	512
Contributions and donations		1,100	1,100
Miscellaneous		29,678	29,678
Total Miscellaneous Revenues	<u>231,701</u>	<u>202,927</u>	<u>(28,774)</u>
Total Revenues	<u>6,584,174</u>	<u>6,548,242</u>	<u>(35,932)</u>
Other Financing Sources:			
Operating Transfers In:			
Capital Reserve Funds	497,313	494,402	(2,911)
Total Other Financing Sources	<u>497,313</u>	<u>494,402</u>	<u>(2,911)</u>
Total Revenues and Other Financing Sources	<u>\$ 7,081,487</u>	<u>\$ 7,042,644</u>	<u>\$ (38,843)</u>

Schedule 5

TOWN OF AMHERST, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended June 30, 2002

DRAFT
FOR DISCUSSION
PURPOSES ONLY

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Town office expense	\$ 260,884	\$ 241,793	\$ 19,091
Finance and assessing	80,694	104,156	(23,462)
Elections and registrations	89,713	92,687	(2,974)
Tax collection	61,737	71,288	(9,551)
Revaluation of property	298,822	292,160	6,662
General government buildings	163,822	167,329	(3,507)
Planning and zoning	164,074	158,601	5,473
Legal	58,000	54,939	3,061
Insurance	42,000	41,115	885
Personnel Administration	81,455	71,804	9,651
Total General Government	<u>1,301,201</u>	<u>1,295,872</u>	<u>5,329</u>
Public Safety:			
Police	1,193,105	1,184,471	8,634
Police department union contract	27,823	14,895	12,928
Ambulance	241,524	249,429	(7,905)
Fire	256,249	250,302	5,947
Emergency management	3,120	30	3,090
Communication center	154,372	153,029	1,343
Total Public Safety	<u>1,876,193</u>	<u>1,852,156</u>	<u>24,037</u>
Highways and Streets:			
Town maintenance	1,237,576	1,247,248	(9,672)
Highway administration	167,893	164,512	3,381
Street lighting	25,100	19,716	5,384
Total Highways and Streets	<u>1,430,569</u>	<u>1,431,476</u>	<u>(907)</u>
Health and Welfare:			
Health administration	1,545	1,545	-
Animal control	9,927	594	9,333
Health agencies	32,252	15,252	17,000
General assistance	12,000	12,324	(324)
Total Health and Welfare	<u>55,724</u>	<u>29,715</u>	<u>26,009</u>

Schedule 5

TOWN OF AMHERST, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses

Budget and Actual (Budgetary Basis) - General Fund (Continued)

For the Year Ended June 30, 2002

DRAFT
FOR DISCUSSION
PURPOSES ONLY

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
Current:			
Sanitation:			
Solid waste collection	369,584	369,584	-
Solid waste disposal	161,249	150,850	10,399
Total Sanitation	530,833	520,434	10,399
Culture and Recreation:			
Parks and recreation	415,812	269,078	146,734
Library	550,978	533,447	17,531
Patriotic purposes	8,215	7,899	316
Peabody Mills	32,128	18,233	13,895
Conservation commission	4,000	4,000	-
Total Culture and Recreation	1,011,133	832,657	178,476
Capital Outlay:			
Southern NH HIV taskforce	3,000	3,000	-
Bragdon Farm property	1		1
Fire department truck lease payment	180,000	180,000	-
EMS ambulance	180,000	180,000	-
Highway loader	90,000	87,088	2,912
Highway equipment	47,313	47,313	-
Fire department tools and equipment	7,286	2,653	4,633
Blueberry Hill/Route 101 turning lane	11,100	12,580	(1,480)
Total Capital Outlay	518,700	512,634	6,066
Debt Service:			
Principal on long-term debt	80,000	80,000	-
Interest on long-term debt	29,064	29,064	-
Total Debt Service	109,064	109,064	-
Intergovernmental:			
Payments to other governments	2,500	2,500	-
Total Intergovernmental	2,500	2,500	-
Total Expenditures	6,835,917	6,586,508	249,409
Other Financing Uses:			
Transfer to Capital Reserve Fund	228,950	228,950	-
Total Other Financing Uses	228,950	228,950	-
Total Expenditures and Other Financing Uses	\$ 7,064,867	\$ 6,815,458	\$ 249,409

TREASURER'S COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION
POLICE/RESCUE FACILITY BOND

Period Ending	Coupon Rate	Principal	Interest	Total Debt Service	Date Paid
2/15/97			11703.13	11703.13	1/8/97
8/15/97	5.625	35000.00	9843.75	44843.75	8/8/97
2/15/98			8859.38	8859.38	2/8/98
8/15/98	5.625	35000.00	8859.38	43859.38	7/24/98
2/15/99			7875.00	7875.00	1/5/99
8/15/99	5.625	35000.00	7875.00	42875.00	7/99
2/15/00			6890.63	6890.63	2/00
8/15/00	5.625	35000.00	6890.63	41890.63	7/00
2/15/01			5906.25	5906.25	2/01
8/15/01	5.625	35000.00	5906.25	40906.25	7/01
2/15/02			4921.88	4921.88	2/02
8/15/02	5.625	35000.00	4921.88	39921.88	8/02
2/15/03			3937.50	3937.50	
8/15/03	5.625	35000.00	3937.50	38937.50	
2/15/04			2953.13	2953.13	
8/15/04	5.625	35000.00	2953.13	37953.13	
2/15/05			1968.75	1968.75	
8/15/05	5.625	35000.00	1968.75	36968.75	
2/15/06			984.38	984.38	
8/15/06	5.625	35000.00	984.38	35984.38	
Total		350000.00	110140.68	460140.68	

TREASURER'S COUPON & NOTE REGISTER
ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMISTRATION
LIBRARY BOND

Period Ending	Coupon Rate	Principal	Interest	Total Debt Service	Date Paid
2/15/87	8.000	45000.00	45778.53	90778.53	2/13/87
8/15/87	8.000		34183.12	34183.12	8/13/87
2/15/88	8.000	45000.00	34183.12	79183.12	2/13/88
8/15/88	8.000		32383.12	32383.12	8/13/88
2/15/89	8.000	45000.00	32383.12	77383.12	2/13/89
8/15/89	8.000		30583.12	30583.12	8/13/89
2/15/90	8.000	45000.00	30583.12	75583.12	2/13/90
8/15/90	8.000		28783.12	28783.12	8/13/90
2/15/91	8.000	45000.00	28783.12	73783.12	2/13/91
8/15/91	8.000		26983.12	26983.12	8/13/91
2/15/92	8.000	45000.00	26983.12	71983.12	2/13/92
8/15/92	8.000		25183.12	25183.12	8/13/92
2/15/93	8.000	45000.00	25183.12	70183.12	2/13/93
8/15/93	8.000		23383.12	23383.12	8/13/93
2/15/94	8.000	45000.00	23383.12	68383.12	2/13/94
8/15/94	8.000		21583.12	21583.12	8/13/94
2/15/95	8.000	45000.00	21583.12	66583.12	2/13/95
8/15/95	8.000		19783.12	19783.12	8/13/95
2/15/96	8.000	45000.00	19783.12	64783.12	2/13/96
8/15/96	8.000		17983.12	17983.12	8/13/96
2/15/97	7.950	45000.00	17983.12	62983.12	2/13/97
8/15/97	7.950		16194.37	16194.37	8/13/97
2/15/98	7.750	45000.00	16194.37	61194.37	2/13/98
8/15/98	7.750		14450.62	14450.62	7/14/98
2/15/99	7.800	45000.00	14450.62	59450.62	2/11/99
8/15/99	7.800		12695.62	12695.62	8/99
2/15/00	7.900	45000.00	12695.62	57695.62	2/00
8/15/00	7.900		10918.12	10918.12	8/00
2/15/01	8.000	45000.00	10918.12	55918.12	2/01
8/15/01	8.000		9118.12	9118.12	8/01
2/15/02	8.050	45000.00	9118.12	54118.12	2/02
8/15/02	8.050		7306.87	7306.87	8/02
2/15/03	8.100	45000.00	7306.87	52306.87	
8/15/03	8.100		5484.37	5484.37	
2/15/04	8.125	45000.00	5484.37	50484.37	
8/15/04	8.125		3656.25	3656.25	
2/15/05	8.125	45000.00	3656.25	48656.25	
8/15/05	8.125		1828.12	1828.12	
2/15/06	8.125	45000.00	1828.12	46828.12	
Total		900000.00	730745.85	1630745.85	

FOR THE TWELVE MONTHS ENDED JUNE 30, 2002

\$326,240.62		\$326,240.62
\$72,820.86		\$72,820.86
\$2,018.00		\$2,018.00
\$11,400.00		\$11,400.00
\$15,590.99	\$5,613.50	\$21,204.49
\$1,979.00		\$1,979.00
\$3,720.13		\$3,720.13
\$890.00	\$1,545.00	\$2,435.00
\$815.00		\$815.00
\$2,048.50		\$2,048.50
\$4,253.79	\$775.04	\$5,028.83
	\$154.00	\$5,182.83

AMHERST TOWN LIBRARY

REPORT OF RECEIPTS & EXPENDITURES

FOR THE TWELVE MONTHS ENDED JUNE 30, 2002

TOWN	COPY	ROSALE	TECHNOLOGY ACCESS	CAPITAL
BUDGET	MACHINE	NORRIS	ACCOUNT	ACCOUNT
ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT	ACCOUNT
Computer supplies & software	\$377.95			\$377.95
Automated Library System	\$19,464.08			\$19,464.08
Postage	\$510.17	\$553.78		\$1,063.95
Audio Visual	\$6,652.93	\$1,498.47	\$3,972.74	\$12,124.14
Periodicals	\$4,371.07	\$128.70		\$4,499.77
Buildings and Grounds	\$2,967.28			\$3,702.28
Books	\$42,217.50	\$735.00		\$65,483.18
Cooperative Services	\$400.00	\$13,571.77	\$9,295.91	\$400.00
New Equip./Capital Expend.	\$11,392.49		\$13,588.00	\$24,980.49
Programs and Meetings	\$1,053.23		\$3,732.85	\$4,786.08
Travel	\$1,123.32			\$1,123.32
Contingency	\$0.00	\$20.59	\$48.21	\$504.91
TOTAL EXPENDITURES:	\$532,306.91	\$2,340.63	\$15,247.15	\$38,081.89
			\$398.00	\$0.00
BALANCE JUNE 30, 2002				
Citizens Bank	\$9,285.74	\$2,458.63	\$6,794.12	\$1,745.24
Granite Bank				\$77.18
Citizens Bank CD			\$2,810.71	\$4,022.73
Granite Bank CD			\$52,176.04	\$2,810.71
TOTAL BALANCE:	\$0.00	\$9,285.74	\$2,458.63	\$31,745.24
			\$77.18	\$4,022.73
				\$109,370.39

Amherst Town Library
14 Main Street
Amherst, NH 03031
673-2288
library@amherst.lib.nh.us

	<u>Materials Owned</u>	
	<u>Number of Titles</u>	<u>Number of Items</u>
Adult Fiction	14,569	15,792
Adult Nonfiction	22,741	24,708
Juvenile Easy Books	3,709	3,976
Juvenile Fiction	5,139	5,639
Juvenile Nonfiction	6,537	7,444
Juvenile Sound Recordings	105	105
Pamphlets/Maps	460	460
Periodicals	224	12,726
Computer Software	114	117
Sound Recordings (music)	1,248	1,267
Sound Recordings (spoken)	1,132	1,164
Videos Adult Fiction	550	617
Videos Juvenile	519	561
Videos Adult Nonfiction	421	510
Young Adult Fiction	1,770	1,959
Miscellaneous	28	28
<i>TOTAL Library Holdings</i>	<i>59,266 Titles</i>	<i>77,073 Items</i>

Circulation (Materials Checked Out)

Adult Books	56,501
Periodicals	6,094
Sound Recordings	15,719
Videos	14,781
Children's Books	50,087
Software	1,438
Pamphlets	88
Puzzles and Games	616
<i>TOTAL circulation</i>	<i>145,324</i>

Other Activity

Reference Questions Answered	10,348
Computer use in the library	4,091
Database Usage	27,945
Meeting Room Bookings	454

Program Attendance

Adult Programs	903
Young Adult Programs	35
Children's Programs	3,359
Summer Reading Program	
294 Children registered	
2,345 Books read	

Electronic Subscriptions

Remote Access via Library's Web Page

EbscoHost (includes specialized databases on health/alternative health and business)

Gale Student Resource Center (resources tailored to student research needs)

Gale Literary Databases (*Contemporary Authors* and *Contemporary Literary Criticism*)

Grolier Encyclopedias (*Encyclopedia Americana*, *Multimedia Encyclopedia*, *New Book Of Knowledge*, *New Book of Popular Science*, and *Lands and Peoples*)

Mergent Financial Information Services (company and investment information)

Poem Finder/Lit Finder (subject and keyword access to 750,000 poems with 85,000 full

Text:

ProQuest (general journal index)

Reference USA (business and residential directories plus industry research tool)

SIRS Knowledge Source (includes *SIRS Researcher* and *SIRS Discoverer* for school-age children)

Electronic Resources Available in the Library

First Search (accesses over sixty academic and professional level databases covering a broad spectrum of subjects)

Federal Tax Products

Topographical Maps of New Hampshire and Vermont

Publications

Amherst Town Library homepage www.amherst.lib.nh.us

Amherst Library Children's web page www.amherst.lib.nh.us/childrens

Amherst Town Library Calendar

Registered Borrowers

12,547

Visits to the Library per Week

2,000

Hours Open to the Public per Week

63

Affiliations

GMILCS, Inc. Greater Manchester Integrated Library Cooperative System
Hillstown Library Cooperative
NELINET, Inc New England Library Network
New Hampshire Library Association
New Hampshire Library Trustees Association
New England Library Association
American Library Association
Friends of the Amherst Town Library

SELECTMEN'S REPORT

Fiscal Year 2002/03

This year was marked by updating systems and processes, as well as reorganization of Town Departments. The most significant event this past year to our taxpayers has been the town wide revaluation of all property. This is a very complex process for which we purchased a new, state of the art, computerized assessing system. To supplement our in house assessing staff we hired Vision Appraisal Service to do much of the technical work, and Municipal Resources Inc. to oversee the overall process to make sure we met the letter and spirit of the law and the expectations of the Board of Tax and Land Appeals and the Department of Revenue Administration. The last assessment update in Amherst was done in 1998. The process this year resulted in an average increase in property values of 55% since 1998. The Board of Selectmen is confident that this effort has resulted in as fair and equitable appraisal as is reasonably possible.

Keeping on a financial note, following the retirement of our town accountant this year, we upgraded the responsibilities of that position and hired Merri Howe as our Finance Director. Merri is a CPA and has played a key role in implementing and maintaining the procedures and processes recommended by our outside financial auditor.

Another organizational initiative we have devoted considerable time on is the Fire Department. After reviewing recommendations from the Fire Chief and a special committee, which included representatives from the Fire Wards, Officers and general membership, it became clear that the technical and administrative responsibilities of the department require a full time Chief. We have started the process to fill that position and expect to complete it in March. Article 12 addresses the statutory issue of giving the Board of Selectmen the responsibility of appointing the Fire Chief, as it presently has with the Police Chief, EMS Director, and other Town Department Heads.

The Board of Selectmen is presenting an operating budget to the voters for fiscal year 2003/04 of \$6,968,621 which meets the target we set with the Ways and Means Committee of no more than a 3.5% increase over FY2002/03 expenditures. We met this target despite an average wage/benefit increase for town employees of over 5%. The overall tax impact of this budget is about a 2% increase when expected revenues and tax base increases are considered. We are pleased with this result and thank our department heads, Town Administrator and the Ways and Means Committee for helping to develop such a responsible plan. In addition, we are presenting two significant warrant articles this year with tax implications. The first is to improve Boston Post Road where it passes the Souhegan High School. This addresses serious congestion and safety issues associated with traffic that both enters the school and passes by. This warrant article represents the Town's portion of the costs associated with that project. Both The Amherst School District and Souhegan School District have companion projects in their warrants. The second warrant article is the next step in the renovation of the Town Hall. Last year the Town passed an article to add an elevator and address critical life safety code issues. This year's article is to dig out the basement to add storage space, mechanical/electrical rooms and new bathrooms. The work is all part of a master plan developed to bring the Town

Hall up to current codes and meet the administrative needs of Town Government for the foreseeable future.

Articles 3 and 7 on the warrant will have no tax impact but address one of the most difficult issues the Town has been unable to solve for many years, septic pollution adjacent to Baboosic Lake. New technology, the availability of town owned land, and the approval of State grant money will allow us to begin the process of building community septic systems for the residences in close proximity to the Lake. All costs will be paid by State grants (already approved) and users of the system. This specific project can accommodate up to 48 homes. If it works as planned, there is the possibility of developing similar systems around Baboosic Lake to accommodate nearly all the homes near the lake.

Other initiatives the Board of Selectmen completed this year include:

- The Recreation Department has moved to the building given to the Town by the Amherst School District on Cross Road. This has allowed them to consolidate their operations and work together with School field maintenance personnel to more efficiently maintain our fields.
- The Communications Infrastructure Committee has been formed, chaired by Steve Coughlan. The Committee is assessing our existing situation with Adelpia as well as looking at what our options in the future may be.
- The Heritage Commission has been formed, chaired by Will Ludt. They will be filling a cultural and historical gap in Amherst.
- We are now accepting credit card payments at the Transfer Station and Recreation Department. This provides a convenient payment method for our citizens as well as improved financial control of those payments.

Key issues the Board of Selectmen will be working on next year include:

- A Zoning and Planning study was done that looked at the effectiveness of these processes and what the current and future needs are. The recommendations are being studied by the Board of Selectmen as to how they may integrate with and complement other town functions.
- We are looking at all our sanitary waste options in order to address the crowded conditions at the transfer station. We have placed Article 11 on the Warrant to allow us to determine what the costs would be if we withdrew from the Souhegan Regional Landfill District (SRLD). We are not proposing to withdraw at this time, but we are required by our Agreement with the SRLD to submit this article in order for them to determine the terms by which we could withdraw, if we choose to. Another vote would be required by the town to actually withdraw.
- The potential sale of Pennichuck Water Works (PWW) and the protection of the Pennichuck watershed, a large portion of which is in Amherst, have prompted the Board of Selectmen to participate in the process to possibly form a regional municipal water district, which would purchase and operate the assets of PWW. The Board of Selectmen is committed to take appropriate actions to protect our aquifer as well as protect the interests of Amherst customers of PWW.

There is much going on and I invite you to join us every Monday night at the Town Hall at 7:00 pm to see what we are doing and tell us what you think. You can also visit us on the web at www.town.amherst.nh.us. Again I want to thank our employees and volunteers who work so hard to make all of this possible.

Bob Heaton

Chairman

Board of Selectmen

ASSESSING OFFICE REPORT 2003

Vision Appraisal software has completed its work for the revaluation for 2002. It has been a busy year and as a result the total value of the community increased to about 1.2 billion dollars. This is up considerably from the prior year. The assessor's office is currently processing the tax abatement requests. Responses to all approved or denied, will be forthcoming. Once we get by this facet of our work there are many building permits, old and new, to do in the field; new homes, renovation and additions, completion of old projects, subdivisions and mapping changes.

At some point in time we will be inspecting properties for our mandatory revaluation certification for the year of 2005 which will be on us before we know it. A complete review of the records for veterans exemptions, elderly exemptions, solar, etc., will be made by the department of revenue. They will be checking for accuracy, properly approved and signed applications, and checks in the field for verification.

Should the equalization ratio fall under 90% or over 110%, revaluation will be required. There are many other aspects involved in this procedure that are too numerous to mention in this short space. Our intention is to cooperate with the state officials and to help them in any way we can during this trying process. With the cooperation of the department of revenue administration, the town and its citizens, we will get through the required certification.

If anyone has questions about exemptions, abatements, current use or any aspect concerning this office, please feel free to call Michele, George or myself, we are here to please.

Veterans credits are now at \$64,900 tax dollars, elderly exemptions are at \$5,982,900 assessment dollars, and there are 7,136 acres in the current use land program.

Our current equalization report for the 2002 revaluation will be done by the Department of Revenue Administration and should be available by spring.

Submitted,
Edward Elcik
Assessor, Town of Amherst
603-673-6041 ext. 202,203,214 eelcik@town.amherst.nh.us

CEMETERY TRUSTEES REPORT

The Cemetery Trustees worked with the Board of Selectmen to develop a detailed permit process for athletic tournaments. We believe this to be a workable agreement meeting and addressing the concerns of all parties.

A boundary survey of Meadowview Cemetery prior to expansion of the final section was completed in late summer. The area was cleared, leveled, and seeded. The lots were laid out and County Workers will finish the project in late spring with permanent reference markers.

The Town of Amherst is pleased and grateful to the State of New Hampshire Department of Corrections for the hard working crew that supplements DPW employees for cleaning and maintenance of all our cemeteries.

This year we appeared before the Historic District Commission on two issues, namely building our new tomb and the removal of the picket fence at Meadowview Cemetery. We will be replacing that fence to match the fence around the large Common. We wish to thank the Historic District Commission for their assistance.

Last fall, a new tomb was constructed as an addition to the tool shed at the Meadowview Cemetery. The walls and floor were contracted and Department of Public Works employees completed the site work and balance of construction.

The State of New Hampshire certified a Department of Public Works employee in fertilizer and pesticide usage this past summer. After analyzing the soil, cemeteries were treated with lime, fertilizer, and pesticides for the Shaffer Beetle (a grub that kills turf roots). The work that was done will result in a significant savings to the Cemetery Trustees.

The Cemetery Trustees wish to thank Bruce Berry, Sexton and all members of the Amherst Public Works Department for their dedication in maintaining our four cemeteries.

Peter Bergin, Chairman
Marie Grella, Trustee
Kevin Grassett, Trustee

Communications Infrastructure Committee

The Board of Selectmen appointed the Communications Infrastructure Committee (CIC) on July 15, 2002. The committee began working on developing a charter consistent with the discussions held with the selectmen during the formation process, and a mission statement was drafted, presented to the Selectmen, and approved on August 27. The mission is as follows.

The Amherst Board of Selectmen created the Communications Infrastructure Committee (CIC) to better serve the residents, businesses and governmental entities of the Town of Amherst, New Hampshire in matters regarding electronic communications: Internet Access, Cable TV delivery, Wireless Communications and other future communications infrastructure technologies. To that end we are committed to the diligent achievement of the following tasks:

1. Communication Services for Residents:

To promote successful relationships with high quality providers of competitive, secure, and reliable Cable TV, Internet, and Wireless Communications services to Amherst residents.

2. Public, Educational, Government Access

To enable local public access to the production of and broadcast of Amherst activities and meetings as well as other electronic “communities” that may develop in the future.

3. Support of Economic Growth

To meet the needs of existing businesses and home offices, and to attract new businesses into Amherst by promoting successful relationships with high quality suppliers to provide a competitive, secure and reliable business class communications infrastructure both now and in the future.

4. Support of the Selectmen

To advise the Board of Selectmen on all regulatory, contractual, technological and competitive matters regarding the communications infrastructure of Amherst.

5. Forward Looking

To continually evaluate new developments in communications technology and recommend options to the Selectmen for incorporation into our infrastructure.

Since then, the committee has created a website, accessible from the Town home page, or directly at <http://www.town.amherst.nh.us/CIC.htm>. This web page contains agendas for upcoming meetings, complete minutes of meetings, answers to Frequently Asked Questions, information on Adelphia’s plans and service, and information on alternative suppliers of high-speed Internet services. The committee has undertaken a survey of the internet usage by the residents of the town (conducted at the Wilkins School during the November General Election), and plans a similar survey of business internet needs within town.

The committee anticipates three major activities during the 2002-3 fiscal year: initiating the franchise renewal process for Adelphia (franchise expires in 2006), planning how to make PEG narrowcasting possible within the community, and continuing its search for competitive broadband service providers to meet the needs of the residents and businesses of Amherst.

All CIC meetings are open to the public. Please consult <http://www.town.amherst.nh.us/CIC-Agenda.htm> for the meeting times, places, and agendas.

Respectfully submitted,

Steve Coughlan

Chairman

CONSERVATION COMMISSION

The Amherst Conservation Commission manages town properties acquired by donation and town warrant then set aside for conservation purposes. Our dredge and fill manager Walter Ohlsen surveys applicable plots so we can make recommendations to the State Wetlands Board. We attempt to maintain rural values in the community and conserve wildlife, habitat and water quality. The ACC meets monthly on the second Sunday of the month at 7:00 PM in the Town Hall. The public is welcome.

Land Management: In compliance with his request, the Woolsey house was burned by the Amherst Fire Department, the remains bulldozed into the basement and all is now restricted by the deed to prohibit hunting. This summer in the Hazeltine Community Preserve on Austin Road local Scouts and other like-minded organizations partnered with our land steward to clean up the trail complex and provide erosion control. Our own Dave Gagne and Eagle Scouts provided valuable facilities such as trail furniture, bridges and trail upgrades in various locations. Bill Wichman poured labor and love into the restoration of the Sawyer's Cottage at PMEC by replacing the sills, shake roofing and portions of the foundation, using a substantial grant from the Norwin S. and Elizabeth N. Bean Foundation. A small but important thing we do is to hay off four fields to keep them free of trees and maintained as open meadows.

Land Acquisition: The deed was recorded for the 32-acre Alice Ackley Conservation lands from Mr. Dunn. According to the provision of the donation, it will be left in a natural state. The Walter Jackson Bate property was surveyed - the ridge lot of 30 acres and an access easement has been willed to the ACC. Acquisition of the Amherst portion of the Joppa Hill Farm from the Town of Bedford is now complete pending the final deed transfer and bonding. Amherst's portion will be left in a natural state with farmable fields, woodlands, wetlands, and trails connecting the Bedford portion which is planned to have somewhat more intensive use. Fundraising moved into high gear for purchase of the Lindabury Orchard on Christian Hill Road.

Conservation Education: The Peabody Mill Environmental Center at Joe English is the ACC's centerpiece facility for conservation education. Jan Woodbury at the PMEC continues to expand both programs and the facility - architects plans are well underway for a significant addition. Rich Hart's award winning ACC web site at <http://www.ultranet.com/~harts/acc/> covers all this and lots more. Bruce Beckley continues to amaze us all with his poetic insights into our natural surroundings through his regular column in the Amherst Citizen newspaper.

Issues Management: A long slow trend towards regional issues is now becoming apparent. This year alternate Graham Hankey provided a public forum to join the call for the NH Dept of Transportation to reconsider their pell-mell rush

to widening Interstate 93. Anne Krantz and others assisted hearings for the selectmen to consider the effects of the town and state's road salt use on wetlands and trees. An offer by the second-largest American water company, Philadelphia Suburban, to buy the Pennichuck Water Company immediately raised issues of local control over our water source. The Amherst Conservation Commission filed as an Intervenor in the Public Utilities Commission process that is still under way.

If you are interested in pursuing conservation values and projects in town, consider becoming a commissioner by contacting the Town Administrator.

John Harvey
Chairman

TOWN REPORT, 2002-03 AMHERST DEPARTMENT OF PUBLIC WORKS

Highway Department Major projects

The Town of Amherst Department of Public Works completed work started within the previous budget cycle on the following roads:

- Brimstone Hill Road-1,500 feet
- Old Manchester Road-7,650 feet
- Chestnut Hill Road-8343 feet
- Walnut Hill Road-1,000 feet
- Souhegan Street-800 feet

Work included, improving drainage, (open swales and seventeen hundred feet of culvert pipe with fifteen connecting catch basins), tree removal, stump grinding, shoulder work, asphalt reclamation (grinding the old road into base material), reshaping the road base, adding new gravel as needed, and three plus inches of new asphalt base and top.

We think an important aspect beyond the road surface itself, is the finished look of the edge. Often times, this portion of drainage is neglected in order to maximize repairs with available funds. We approached this with some cost cutting but innovative practices and where appropriate, these following procedures will become the Amherst standard.



- The spreading of loam along the edge of our right-of-way made from screening compost at our Recycling Center.
- Use of a straw woven matting to reduce erosion and improve growth of grass.
- The seeding of the newly established ditch line.
- Backing the new asphalt with a “recycled asphalt process” (RAP) shoulder consisting of crushed gravel and processed asphalt collected from curb cuts and road millings.

The intersection of Boston Post Road and Amherst Street, at Route 122 under the traffic light, saw significant improvement by lowering the road crown. Seven inches of asphalt was milled from Amherst Street and replaced with two and one half inches of new hot top. This process minimized the launching of vehicles across Amherst Street. The millings were stockpiled, and used in our gravel-crushing program.



Work on Ponemah Hill Road started within the 2001 budget cycle and is waiting for its new final coat of asphalt scheduled for the summer of 2003. The appropriate budget cycle will depend on the final outcome of our current winter.

Looking Ahead Towards The Immediate Future

In order to improve drainage, each road selected for our “Road Capital Improvement Plan” (C.I.P.) becomes a two-year project. The first year we will aggressively improve drainage, including culvert replacements, catch basin repairs or replacement (approximately three thousand feet of new or replaced culvert pipe and sixteen new catch basins), temporary repairs to road cuts, cleaning of existing swales through property easements, tree removal as needed, aggressive roadside ditching and appropriate landscaping. While time consuming, and important to the overall project, often times, this progress is invisible to the general taxpayer.

The second year becomes the easy year. New asphalt is an obvious change and gets peoples attention. Examples of this procedure, are the roads listed above. Budget permitting, we have identified the following roads for renovations within the next two budget cycles:

- | | |
|--|-----------------|
| • Georgetown Drive | Madison Lane |
| • Williamsburg Drive | Honeybrook Lane |
| • North Street | |
| • We anticipate road improvements at | |
| 1. The intersection of Boston Post Road and Thornton Ferry II, | |
| 2. The intersection of Spring Road at Upham Road and Pond Parish Road. | |
| • We anticipate drainage improvements on Cricket Hill Road. | |

The pulmonary engineering work is completed to widen and improve Boston Post Road in front of Souhegan High School. We hope you will support this important step to improve traffic congestion.

Summer Drainage and Ditching Maintenance

Each construction season, sandwiched around our Capital Improvement Program (C.I.P.) we also turn our attention to routine summer maintenance. This includes such things as roadside ditching, tree trimming, and any culvert failures not anticipated within the C.I.P. program. Over twenty-six thousand yards of winter sand spread over the last six years litter the road edge and affect proper drainage. This previous summer, we recovered a percentage of used sand. Much work remains, and the new ten wheel larger capacity dump truck doubles our ability and reduces the need for outside equipment hire.

Assessment and evaluation are progressing on a seven to ten year long range plan for major road improvements.



Tree Trimming

Scientists do not fully understand all the contributing factors in “ash decline” or “ash yellows”. The bottom line is, a large percentage of them are dying. There are also potential issues with the Hemlock Woolly Adelgid and its effect on Hemlock trees. Acid rain brought on from pollution in the Ohio Valley still rots trees from the inside out.

The build-up of material on the road edge, the increased volume of motorized vehicle traffic and the pollution it brings, and soil compaction all contribute to trees dying.

We have documented Amherst roads with over five thousand cars per day. Regrettably, sometimes, trees are removed only because they were allowed to grow too close to the road edge and become a traffic hazard. The Department of Public Works constantly receives requests for tree removal within the right-of-way of our roads.

Every effort is made to deal with trees within our capabilities as quickly as time and scheduling allows, scenic or not. Many trees described above are mixed up in power lines or other areas of concerns and exceed the capabilities of this Department. Outside professional equipment must be scheduled and used. Our local utilities work closely with this Department coordinating resources and meeting your needs.

Sometimes, we are required to deal with trees growing on private property with branches hanging low over town roads creating dangerous situations. We strive to work with property owners to resolve these issues. We prefer to trim the branch flush leaving a more esthetic appearance. But, we can trim them at the perceived edge of the right-of-way.

Scenic Roads

Sixteen Amherst roads are partial or totally designated as “scenic”. RSA 231:158 requires municipalities and utility companies apply for a hearing before the local Planning Board prior to removal of any tree (dead or alive), larger than fifteen inches in circumference at a height of three feet six inches, within the right-of-way, from roads designated scenic. Depending on scheduling, this could take as much as six weeks. We are committed to make every effort to work with both the Amherst Planning Board and residents towards an appropriate goal.

Equipment Improvements Streamlining Winter Maintenance:

In order to deliver the best possible service with the least intrusive road treatment materials, the following improvements were made to our equipment.

1. Three sanders upgrades. This enables material adjustments from within the cab.
2. Groundspeed controls on three sanders tying the truck speed to product disbursement from the sander.
3. Computer enhanced satellite weather upgrade at the DPW office.
4. Sidewalk sweeper attachment for our trackless machine purchased last year.
5. Calcium saddle tanks added to one existing truck to improve material disbursement.
6. New “Dump Truck” to include sander, wing, plow, and calcium tank.

Winter Maintenance Treatment Materials

Every effort is made to balance between road safety and the environment. Newly created State and Federal guidelines will regulate how we manage “used sand” picked up along the roadside, and cleaned from culverts and catch basins. We continue to investigate new equipment to improve how we deal with these issues.

The reduced sand usage over the last two seasons allow for additional roads to be added to our spring sand clean-up by outside hired equipment. The early start to this winter season makes it difficult to predict the final outcome however last season sand was reduced to less than fifteen hundred yard town wide.

Solid Waste

Using our new road traffic counters, vehicles entering the transfer station were counted in one week increments during four separate months. We documented an average of three thousand vehicles for each of the four weeks. To better address the long lines, we added an additional employee.

The administrative running of our facility is managed by the Souhegan Regional Landfill District (SRLD). This District is comprised of the towns of Amherst, Brookline, Mont Vernon, and Hollis. With the approval of the SRLD, improvements were made to the trash compactors to streamline and improve the time you must wait before disposing of your trash.

Rules set forth by the SRLD and implemented by employees of the Town of Amherst exclude any and all commercial waste usage at our municipal facility. This is an SRLD regulation and, includes home businesses. The Town of Amherst disposed the following during the last calendar year:

- Trash 3809 tons
- Commingles 267 tons
- Newspaper 422 tons
- Cardboard 72 tons
- Cans 16,900 lbs.

Previously, waste oil collected at our Transfer Station cost the town money to process. With the aid of a State grant and careful budgeting, a waste oil furnace was purchased and installed to supplement heating in the DPW garage. The collection site at the transfer station was changed to a mobile storage trailer, meeting New Hampshire Department of Environmental Services standards. The oil is transported to the garage for transfer to our storage tank. Storage holding tank space is limited, but improvements will be made in future years totally eliminating our dependence on outside sources. We ask that you use care when emptying your containers from home.

A committee appointed by the Board of Selectmen has spent the last year investigating ways to improve the delivery of solid waste service. Nobis Engineering Company from Concord, NH was hired to study our usage and facility layout. Recommendations were made to the committee and are currently under advisement. Any changes to our existing facility require lots of planning.

Parks

A lot of pride goes into the colonial look of Amherst center. The Department of Public Works maintains 8.16 acres of lawn spread between commons and town buildings. One of our own employees is licensed by the State of New Hampshire to treat and fertilize the grass. Large patches of brown dead grass were the aftermath of the Shaffer Beetle These areas were treated and reseeded. Any treatment or fertilizer is and was strictly monitored with soil analysis completed by University of New Hampshire staff.

Our beautiful shade trees, primarily on the main common, have been affected by soil compaction. This blocks both water and nutrients. Plans are underway to aerate and improve the soil with the utmost hope of saving several suffering trees.

Each spring and fall, Amherst is fortunate to participate in the services offered by Hillsborough County Workers Program. These hard working individuals supplement our

own DPW staff in preparation for Memorial Day and during fall leaf removal. The Recreation Office referred to as the Bean Property was painted by this crew.

Town Buildings

The Town of Amherst has a huge investment of tax dollars in all of its town buildings. To better monitor, repair, and get the best return for your tax dollars, a second Foreman's position covering buildings and grounds was created within DPW. This was funded by reducing some outside hire accounts. We anticipate this will improve building maintenance and monitoring of hired contractors.

For the first time, gasoline, propane, home heating oil, and diesel fuel were put out to bid in a package form. Previously, only home heating oil was under contract in conjunction with the school system. Propane, home heating oil, and diesel fuel realized an immediate savings to the town. Gasoline, went up slightly, but is stable.

Improvements were made to the heating and cooling systems at the Police Station. Final improvements were made to the Recreation Office on Cross Road and the old office at the Town Hall was converted to a much needed conference room for the Board of Selectmen. Limited improvements were made to Library, the two Fire Stations, and the Public Works facility.



The Department of Public Works property was surveyed and a lot line adjustment was made in preparation for construction of additional crew and office space.

Other Groups and Boards

Starting with the Amherst Road Commissioners, my own office staff, foremen, and employees, I want to thank them for their continued support, cooperation, and willingness to adapt to new ideas, philosophies, and equipment changes. I also want to thank the constant support of the Town Administrator, Board of Selectmen, and the Amherst taxpayers to allow us to grow and better respond to the needs of the community.

To the other Boards and Departments we work closely with, thank you for your continuing assistance and cooperation.

Bruce W. Berry, Director
Amherst Department of Public Works

AMHERST EMS

The Amherst Department of Emergency Medical Services mission is to provide the highest quality, cost effective Basic and Advanced Life Support Emergency Medical Services, for the communities of Amherst and Mont Vernon. In addition to emergency medical transportation, the department has created the Amherst Academy of EMS. The Amherst Academy of EMS provides a variety of in-house Advanced Life Support and Basic Life Support EMS Education. During this past year the Academy has focused on Chemical & Biological Response Preparedness.

Director Brian Gleason manages Amherst EMS and the Academy. Amherst EMS is currently made up of approximately 28 EMT's, 10 EMT-Intermediates, 13 Paramedics, 4 Paramedic Students and 16 Explorers and 1st Responders.

Our station is located on the lower level of Police Headquarters and is comprised of a complete living quarters, academic training center and vehicle storage facility. Our Fleet includes two 2001 Ford F-350 4X4 Emergency Ambulances, a 1993 Ford Explorer 4X4 Paramedic Response Vehicle and a 1998 Ford Crown Victoria Directors Incident Command Vehicle.

During 2001 - 2002, Amherst responded to the needs of approximately 514 patients.

Amherst EMS cares for our community 24 hours a day, seven days a week. Each Amherst EMS member makes a major commitment to our community, spending on average, approximately 48-72 hours a month on call and ready to respond to any emergency. Amherst EMS crewmembers undergo regular training in all aspects of emergency medical treatment and are required to complete continuing education courses in order to meet state and national EMT licensing requirements.

Listed below are the current members of Amherst EMS who care for the people of our communities;

Earlene Calabro	Jes Cristini	Greg Castillo	Roy Degrandpre
Pam Fowler	Thomas Head	Marcia Houck	Mark Hume
John Hurd	Lyn Hurd	Brad Hutchinson	M.E. Indelicato
Phillip Jewett	Laureen Johnson	Jack Kunkel	Joan Kunkel
Rick Lack	Jessie Lee	Katherine Lockwood	Ian McKenzie
Rich McKenzie	Shaun Morrissey	Debbie Payne	Ben Pushee
Brian Quick	Bob Schaumann	Scott Smith	Deborah Stroh
Peter Wolczko	Darlene Davison	Rob Clauss	Brett Dodge
Gene Heighton	Jenna Brown	Michael Cahill	Greg Castillo
Janice Louie	Nate Miller	Lorie Vassallo	Ron Calabro
Jeff Cordts	Brad Maxwell	Kirk Garland	Julie Howard
Eric Hunter	Robin Miller	Allen Peck	Krysta Barraford
John Stallman	Caitlin Phelps	Shawn Brechtel	Anita Lombardo
Sarah McEntee	Tom McEntee	Amy Morss	Kerry Hasselbrack
Don Waldron	Derek Whitehead	Audrey Etlinger	Thomas Rossi
Jennifer Whitegiver	Joe Wisneski		

The Amherst EMS sponsored Boy Scouts of America Explorer Post 2941, continues to attract active members between the ages of 16-18 years and remains involved in community service projects. Jean Miller supervises the Explorer Post. Teens are encouraged to become involved. It is a great way to experience the medical field first hand.

Anyone interested in joining Amherst EMS is encouraged to contact any of our members or by calling Amherst EMS at 673-7030. Please visit our web site at www.town.amherst.nh.us for additional information.

In light of the tragic events that occurred of September 11, 2001, now more than ever the Amherst EMS membership would like to thank the citizens of Amherst and surrounding communities for their continued support. Your generous contributions to the Amherst EMS Association and letters of encouragement contribute greatly to the success of our mission.

Brian Gleason
Director

AMHERST FIRE DEPARTMENT
2002 TOWN REPORT SUBMISSION

The Amherst Fire Department's objective is the preservation and protection of life and property from and during such fires as may occur in the Town of Amherst and vicinity.

The Amherst Fire Department (AFD) is managed by three Fire Wards. Four Engine Companies, led by Captains and Lieutenants, operate eight pieces of apparatus, housed at the Department's two Stations. Central Station is located at 177 Amherst Street, and South Station at 62 Stearns Road.

The Business Office is located within Central Station. This is the location for obtaining burn permits, oil and propane installation permits, blasting permits, tank removal permits, etc. All fire prevention planning and inspection coordination also takes place at Central Station. The Office hours are Monday - Friday, 9:00 a.m. - 4:00 p.m. AFD's non-emergency business telephone number is 673-1545. **In case of emergency, dial 673-3131 or 911.**

Between October 1, 2001 and September 30, 2002, the Amherst Fire Department responded 366 times. Of these responses, 278 were toned calls and 88 were service calls. The breakdown is as follows:

Alarm Activation.....	106	Oil Burner.....	7
Assist 1A1 and/or 1A2.....	4	Permit Burn.....	13
Bomb Scare.....	4	Propane Related.....	4
Brush Fire/Pile.....	18	Smoke Check.....	9
Carbon Monoxide.....	15	Smoke in Building.....	7
Chimney Fire.....	2	Structure Fire.....	5
Fuel Spill.....	6	Suspicious Odor.....	13
Good Intent.....	8	Tree on Wires.....	21
Illegal Burn.....	12	Vehicle Accident.....	36
Misc. - Fire.....	18	Vehicle Fire.....	5
Misc. - Non-Fire.....	12	Water Problem.....	4
Mutual Aid Out.....	37		

Fire prevention inspections are one of the most important non-emergency functions performed by the fire service. The Amherst Fire Department is responsible for enforcing all State and Local Laws pertaining to fire Safety as well as providing fire and life safety education to the public. For the period of 1 January 2002 through 31 December 2002, the Amherst Fire Department conducted 804 inspection and review activities. The following is a breakdown:

Life Safety Code Inspections...	65	Propane Inspections	126
Site Plan Reviews.....	32	Oil Burning Equipment	29

Building Plan Reviews	49	Tank Removal	3
Certificate of Occupancy.....	51	Woodstove/Chimney	6
Inspections During Construction	374	Foster Home	3
Residential Home Inspections .	17	Childcare Facilities	4
Place of Assembly	45		

Although fire prevention activities are conducted all year long, the Fire Department continued its tradition of visiting all Amherst schools during Fire Prevention Week in October. With efforts by many AFD Members, fire trucks were displayed, literature was distributed and fire safety/prevention presentations were delivered. The Amherst Fire Department also conducted similar activities at local childcare centers.

Our Firemen’s Breakfasts have been extremely successful in 2002. These events, held in the apparatus bay at Central Station, are scheduled to continue in 2003. Look for details in local newspapers and/or on the sandwich board, in front of Central Fire Station. All are welcome to attend. Let us cook you breakfast. View the apparatus. Get to know your Fire Department’s Members.

Special congratulations go out to the following individuals, who in 2002 reached membership milestones with the Fire Department:

Christopher Whittaker	30 years
Chief Rick Crocker	25 years
Brian Quick	20 years
Lieutenant Edward Hanlon	15 years
Kevin Grasset	15 years
Rcbert Petrella.....	10 years
Jonathan McCoy.....	10 years
John Crowley	10 years
David Madison	10 years
Lieutenant Peter Christman	5 years
Peter Wolczko	5 years

The AFD has the capability of maintaining 60 members. Parties interested in joining are encouraged to complete a Membership Application. No experience is necessary, just a willingness to learn and the desire to serve the community. To obtain an application or inquire about membership, please contact the Business Office at 673-1545.

The Fire Wards would like to take this opportunity to thank all Members for their service to the Fire Department. Thanks also to the taxpayers of Amherst who have consistently been loyal in supporting our efforts.

FOURTH OF JULY REPORT

The heat was intense, and the crowds maybe a little smaller than usual because of it, but in spite of it all, the Fourth of July 2002 was another resounding success thanks to the enthusiasm of the townspeople, the dedication of the 4th of July Committee, and the hard work of many, many volunteers.

The Joe Luongo fireworks display on the 3rd was as spectacular as ever, and the Amherst Town Band did a superb job with the “before the Fourth” concert. Several new groups such as a Civil War Regiment, the NH Police Association Pipes and Drums, the Ingenui-T’s, and Team Dragon joined old favorites for the parade on the Fourth. Involvement of townspeople in the parade was heavy. The Bicycle Parade had as many excited Amherst children and colorfully decorated bicycles as ever and six town groups provided parade watchers with the floats that everyone looks forward to each year. In addition, the SHS Robotics Team brought their robot, local owners volunteered to parade with their Segways, over thirty antique car owners managed to keep their cars running in spite of the heat, and Amherst’s own Uncle-Sam-on-Stilts, kazoo band, and marching groups added their presence to make the town parade a good one. Supporting all the activities and making everything possible were the town fire, police, highway, and EMS departments.

The Art Show on the Green, with 27 artists participating, was the largest the Fourth has ever had. There were also 29 booths—manned by volunteers for local organizations. Segway and robot demonstrations, an antique car show, a red, white, and blue hot air balloon, food, horseshoes, children’s games, animals, banjo and jazz music, and a reviewing stand ceremony featuring the Village Singers rounded out the day’s entertainment. Ending the day was the ever-popular dog show that featured hot but proud owners and their dogs. It was a great day, a great celebration—Amherst at its best!

Nancy Head
Chairman

MEMORIAL DAY

Despite committee efforts, the annual Amherst Memorial Day Sunset Parade and Observance was cancelled this year due to thunder and lighting storms.

Thanks to all who participated in all the preparations.

Ann Connell Bergin
Chairman

AMHERST HERITAGE COMMISSION

At the 12 March 2002 town meeting, the Amherst Heritage Commission was established under the guidance and authorization of RSA 676:1. The Amherst Heritage Commission was established for the purpose of properly recognizing, using, protecting, and preserving the historic and heritage resources of the town of Amherst that are valued for their historic, cultural, aesthetic or community significance within their natural, built or cultural contexts. The Amherst Heritage Commission shall have advisory and review authority to:

- a) Survey and inventory all historic and cultural resources within the town
- b) Conduct research and publish finding
- c) Assist the Amherst Planning Board, as requested, to support issues which address cultural and historic resources
- d) Advise, upon request, local agencies and other local boards in reviewing matters affecting cultural and historic resources
- e) Receive gifts of money and property, in the name of the Town, subject to Selectmen approval, and manage such gifts for its proper use
- f) Hold meeting and carry out its duties
- g) Establish partnerships with individuals, local businesses, local boards and organizations who share like interests in the preservation and conservation of the town's heritage resources

The current members of the Amherst Heritage Commission, as approved and appointed by the Selectmen are: Regular members- Will Ludt, Chair; Lisa Sasser, Vice Chair; Bill Veillette; Andy Ouellette; Charley Duval; Lib Crocker, ex officio from the Board of Selectmen. The Alternate members are: Dotsie Bohan, Jean Crocker.

The Amherst Heritage Commission has been quite active in its short tenure of six months. Numerous accomplishments and projects have been undertaken and launched. The following is a short synopsis of our Accomplishments and our Projects:

Accomplishments

- a) Amherst Heritage Commission Rules of Procedure were approved at a public hearing on 14 November 2002.
- b) Mission and Objectives statements have been drafted
- c) Planning efforts underway for future fund raising activities to support heritage commission activities
- d) Awarded as one of three recipients of the Bertha Rogers Trust Fund for the year 2002

Project Update

- a) Corn Crib: The commission is currently working with the property owners to transfer a unique structure to the town for preservation. The Corn Crib, located on Baboosic Lake Road is one of the few remaining farm corn crib structures in New England.
- b) Historic Resources Survey: A major task for the commission is to conduct a town-wide survey to record and document all historic resources. Examples of historic resources may include: houses, barns, stonewalls, bridges, etc

- c) Old Burial Ground: We are working with the Cemetery trustees, the Selectmen, and the Historic District Commission to ensuring that the tomb entrance to the Old Burial Grounds are preserved. Plan is to have grass and granite curbing six feet in front of the existing fence to preserve the area. Efforts are underway to apply for grants and fund raise for the costs of the project.
- d) Barn Preservation Easements: Plans are underway for identifying the process and procedures for barn easements. Preservation easements are designed for owners to maintain the historic integrity of the barn. A model is being developed, and will be forwarded to the Selectmen for their approval.
- e) Brick School Beautification: Plans are underway to celebrate the 150th Anniversary of the Brick School in 2004 with a project to beautify the exterior school grounds with new grass, landscaping, a brick walkway and new playground structures. Donations and commitments have been graciously received from the following organizations and groups: The Villagers Chapter of the Questers (Brick Walkway), Amherst Junior Women, Amherst Garden Club, SAU#39 July 4th Bake Sale, Bertha Rogers Trust Fund. An old fashioned, great tasting "Chicken Bar-B-Que" fund raiser is being planned in the May-Jun 03 timeframe.

The Amherst Heritage Commission will strive in the coming months to continue the great start that has been initiated. The commission wants to increase public awareness for the coming year. Any member of the public who would like to volunteer to help would greatly be appreciated. We look forward to preserving our rich and cherished historic heritage for our town of Amherst.

Will Ludt
Chair, Amherst Heritage Commission

HISTORIC DISTRICT COMMISSION REPORT

The Historic District Commission currently consists of five members and four alternates, of whom are appointed by the Board of Selectmen. In addition, there is one *ex officio* voting member each from the Board of Selectmen and the Planning Board. The Commission meets the third Thursday of every month and is charged by ordinance with the responsibility of reviewing all applications for Certificates of Approval for any exterior changes, renovations or additions to properties located within the District. Applications to be reviewed by the Commission are due in the Zoning Office at the close of business on the second Tuesday of each month. This allows the agenda to be posted, placed on the Town web page and also allows for abutter notification.

In early 1991, Historic District Commission "Guidelines" were completed, reviewed by Town Counsel, and placed in the Town Library along with the reference material the Commission used in drawing up the guidelines. This reference material includes the Secretary of the Interior's "Standards for Rehabilitation - Guidelines for Rehabilitating Historic Buildings" as well as "Preserving Community Character" which is published by the New Hampshire Association of Historic District Commissions. Both manuals are excellent sources of information and are especially important if one contemplates making changes to an historic house. Copies of the Commission's Guidelines are also on file in the Town Hall Zoning Office. In addition to these resources the library's books relating to preservation and restoration have been updated and added to over the past 10 years. The Historic District Commission encourages all homeowners to avail themselves of these excellent resources.

This year the Commission dealt with requests for renovations, fencing, tree removal, and new construction. As we work to maintain fair and reasonable decisions to the applicants while maintaining the very characteristics which make the Historic District unique we spend a good deal of time reviewing our Design Guidelines and Rules of Procedure for clarity and consistency.

We are pleased that the Town now has a Heritage Commission that has already become involved in preservation and restoration projects throughout the entire town. We hope to work with the Heritage Commission to complete a survey of the town's historic resources in the near future.

Elen Rowe
Chair

Library Trustees Report

The Amherst Town Library continues to see growth in most of the services it offers (see the Librarian's Report) including the circulation of printed material, audio and video collections. The video collection recently added DVDs to the existing tape collection. The Library has expanded and improved its children's programming including a weekly toddler program and monthly Monday night stories and crafts designed for young patrons 4 to 7 years old. New and interesting adult programs have also been added while we continue the annual Anna Boardman concert in the fall. To keep our patrons informed of these and other activities we have started mailing twice a year a Program Calendar to all residents. You will also find a listing of programs and events on the Amherst Library web site www.amherst.lib.nh.us. Through the Library's web page, you can also access some great reference tools for searching books and periodicals as well as back issues of The Union Leader. The Library recently added a genealogy reference, HeritageQuest Online. With over 25,000 books, the entire US Census from 1790 to 1930, HeritageQuest Online allows you, from your home computer, to tap in to one of the largest collections of genealogy material in the country. If you are using one of the Library's computer you will now be able to use word processing (Word), spread sheet (Excel) and presentation (PowerPoint) programs. You can also use the new digital scanner to copy material into a word document, presentation or on to a floppy disk or to a new color laser printer. Other new equipment includes an LCD projector given by The Friends of the Library for computer presentations and a combined microfilm and microfiche reader and printer.

In addition to our existing passes for the Science Museum and the Museum of Fine Arts in Boston, the Library now has passes for the Currier Museum of Art in Manchester.

The canopy over the old Library entrance has been restored and replaced after spending last winter in Maine. Owing to the uniqueness and beauty of this Victorian era canopy, we were able to get a nationally known copper artisan to undertake this project for us and do the difficult rebuilding and restoration despite his busy schedule of major projects. Our thanks go to Trustee Vice Chairman, Harold Struss who managed this project. With the completion of the restoration of the canopy, the Library will complete a landscaping project this spring with generous funding and support from the Amherst Gardeners.

The Library also received significant contributions from the Amherst Lions Club, Historical Society of Amherst, Amherst Newcomers, Nipmugs of Questers, Milford Hospital Association, Amherst Century Club, and Archive Angels. Many individuals and volunteers too numerous to list here contributed both money and time and are included in our appreciation for the widespread community support.

The Trustees also want to give special recognition to the Library staff and director who continue to make the Library a special place in our town. We will miss two long time staff who left this year, Erna Johnson, the Children's Librarian, and Francesca Denton, the Reference Librarian. We welcome new staff members, Lura Sanborn, Reference Librarian, and Sheila Vanderhorst, Head of Children's Services. The Trustees regretfully accepted the resignation of Harold Struss who has been a tremendous asset to the Board of Trustees for past 12 years.

PEABODY MILL ENIRONMENTAL CENTER REPORT FOR 2002

The Peabody Mill environmental Center, run by the Amherst Conservation Commission, has had a good problem this year – success. The Advisory Committee was expanded to 10 members. Through monthly meetings and many, many subcommittee meetings, the Advisory Committee recommended that an Earth-friendly addition be added to the PMEC. Grants are being written and donations sought from the community. The voters have not been asked to fund the proposed addition. Architectural plans and a site plan have been prepared and planning board approval will be sought in early 2003.

Volunteers continue to be at the core of our achievements. From cataloging the library, assisting with classes, being nature center attendants, helping many scout troops do badges, to the Sawyer's Cottage renovation, volunteers (too numerous to mention by name) have been responsible for it all. Many activities will be offered off-site at Parkhurst Place beginning in January, 2003. Unfortunately the demand on the volunteers has increased to the point where paid staff is needed to keep all the center activities coordinated, guarantee a teacher will be available for all programs, and be responsible for the day-to-day issues that arise. This will soon lead to the need to hire a part-time director. The PMEC received two substantial grants this past year for our expansion. \$39,000 came from the Bertha Rogers Fund and \$14,000 from the McCabe foundation. We also received \$1,500 from the Amy Kayser Memorial Fund to enhance programs for children at the center.

Our programs were well attended. The Hartshorn Summer Program, now permanently residing at the PMEC, has 458 campers and 68 adult and high school volunteers. Our annual maple syrup program was SRO. Snow shoeing was disappointing this year due to the lack of snow. More school classes visited us during the weekdays, as we helped teachers from different schools achieve state science curriculum requirements in the "outdoor classroom" that surrounds us.

Current PMEC Advisory Committee Members:

Jim Bowen	Ann Logan	Todd Mayo	Anne Krantz
Jim Shildneck	Jan Woodbury	Carol Gregor	Walter Ohlson
Elsa Strong	Steve Zadrevac		

Jan Woodbury
PMEC Director

PLANNING BOARD

This has been a very busy year for the volunteers on the Planning Board, with meetings lasting far into the night, weekend site walks and lots of challenging issues for discussion.

After several quiet years, 2002 brought a number of significant proposals before the Planning Board. Whole new neighborhoods have been laid out, and the Board has debated the pros and cons of various streets, sidewalks, trails and open spaces. As always, it is the obligation of the Planning Board to balance the rights of landowners and the needs of the community, to do good planning which will benefit the Town for years to come.

We have been fortunate indeed to have long-time Board member Charlie Tiedemann serving as our Zoning Administrator for most of this year. His experience and familiarity with the ordinance and the Town, in combination with his professional background and knowledge, has brought the whole department to a new level of efficiency and balance. This spring a Planning and Zoning Reorganization Committee (nearly two dozen people representing all aspects of the community), spent several months reviewing the department's needs and processes. Many of the Committee's recommendations have already begun to be implemented under Charlie's leadership.

High on our list of priorities is improved communication and cooperation with other Town departments and with regional organizations. This year we have worked closely with the Conservation Commission on the implementation of the wetlands protection ordinance adopted in 2001. Our discussions with the Highway Department and Public Safety departments should lead to improved infrastructure throughout town, and we have proposed several clarifying amendments to the Zoning Ordinance at the request of the Zoning Board of Adjustment. We have also participated in the discussions which led to new Master Plan proposals for the Route 101-A and Route 101 corridors. The ongoing development of these major access roads will impact Amherst far into the future, and we are pleased to see the inter-town cooperation that the regional approach has fostered.

The year ahead promises to be another busy one, with several major proposals already on the table in January. The Planning Board will continue to strive for fairness and foresight as we propose new ordinances and implement those already adopted by the Town.

We are in need of several more volunteers to join the Board. If you are interested in the long-term development and preservation of your home town, please consider writing to the Selectmen to become an alternate on the Planning Board.

Finally, we note with sadness the loss of a member of our Board whose idealism and hard work contributed greatly to our efforts. Felix Hertzka's sudden death last spring has left a conspicuous void around many tables in Amherst, the Planning Board's not least among them.

Sally Wilkins, Chairman

AMHERST POLICE DEPARTMENT

The past year presented challenges in the Department's efforts to provide the best possible service to the Town of Amherst. The Department operated short staffed by as many as five officers during the majority of the year due to resignations, as well as by officers who were called to serve our country in the military during these difficult times. The depleted staff was called on to work many more hours, and share more responsibilities in our efforts to deliver a proper level of service to the community. The men and women of the Amherst Police Department rose to the challenge, and the result was a positive, productive year in maintaining Amherst as a safe community. As the year came to a close, the long process of hiring and training new personnel was being completed and the Department anticipated a return to proper staffing levels.

In reviewing statistics for the past year, many of the categories that were affected by self-initiated officer activity showed a decline due to the lower levels of patrol. These included the actual miles patrolled, the number of arrests, the total amount of traffic enforcement, and the total number of reports. These lower numbers, though expected, are troubling in that they are the backbone for the Department's preventative approaches to crime reduction and highway safety. A return to standard staffing levels will assist the Department in increasing the self-initiated activity of the Department. Typically, the Department reviews several areas in assessing the effectiveness of our traffic safety efforts and our crime reduction efforts. Though there are additional factors that drive the number of motor vehicle crashes, the Department does not consider itself successful with our traffic safety program unless there is a reduction in the number and severity of crashes. For the third year in a row, the number of crashes in Town increased, rising 8.6% over the previous year. The only positive note was that the number of injuries reported declined by 9% over the previous year.

The Department views total crime numbers, as well as the occurrence of burglary, as benchmarks in our efforts to reduce crime. Burglary has been a targeted crime for many years in our efforts to maintain the quality of life in Amherst. Over the past several years the Department has been successful in reducing the number of burglaries from all time highs of near 100 per year to averages in the mid thirties per year. Last year the Department reported a total of **six** burglaries for the entire year, an unheard of number for a community of our population. We take great pride in accomplishing this task, in conjunction with the community, and will continue to work closely with the residents in an effort to maintain this low burglary rate. Total criminal reports also declined, though by a more modest total of 1.3%.

The Department is not seeking any new programs in the proposed budget. Two new programs that were initially budgeted for last year will actually occur during this calendar year. After using a demonstration unit for testing, the Department will be purchasing a radar display trailer for use in our traffic safety

program. One quarter of the cost of this unit was raised via donations from local businesses and service clubs. This unit will be deployed throughout the Town in an effort to educate motorists to their speed on our local roads. The program to implement a School Resource Officer in our Middle School was delayed due to our staffing problems, and will be implemented in September 2003. Both the Department and the school look to this position with much anticipation as we feel it will be a great addition to our existing school programs.

Successful policing efforts must be a community wide effort. Without the eyes and ears of the community to assist the police department, either more funds are required to staff a larger department, or the quality of life erodes as crime and safety issues increase. We strongly encourage citizens to report suspicious or unsafe activity as it occurs, and to take ownership in the type of community you want to live in. In addition, we constantly seek new or better ways to deliver a high level of police service to the Town of Amherst. We welcome comments, ideas, and suggestions as to how we may better serve you. Please visit our website at www.AmherstPolice.com to learn more about your police department, and to subscribe to our e-mail police log. It is a good way to stay in touch with what is happening in your community.

The police department wishes to thank the other town departments, particularly Fire, EMS, and DPW, for all their assistance during the year. The teamwork attitude that exists amongst town departments serves the town well. The Department would also like to express appreciation for the support the community has given for so many years, and looks forward to providing the best possible service at the lowest possible cost over the next year.

Gary MacGuire
Chief



Summary of Police Activity

	1997	1998	1999	2000	2001	2002
Miles of Patrol	216,331	228,651	226,191	231,303	230,997	222,779
MV Crashes	282	269	255	309	338	367
Injuries	100	83	70	81	77	70
Fatalities	3	0	0	0	2	1
Arrests	629	628	483	517	430	396
Adult	501	540	429	484	407	341
Juveniles	128	88	54	33	23	55
Crimes						
Arson	5	5	4	2	2	1
Assaults	94	75	78	72	34	61
Burglary	38	29	18	16	21	6
Criminal Mischief	163	197	160	216	156	187
Criminal Threatening	13	11	11	12	13	9
Criminal Trespass	19	31	10	14	9	12
Fraud/Forgery	236	251	234	240	552	453
Stolen Motor Vehicle	13	9	7	4	6	1
Thefts	217	186	195	182	216	215
Incidents						
Alarms	760	821	821	902	903	738
Animal Complaints	325	385	335	312	305	278
Assist Motorists	388	358	343	310	252	183
Disturbances	225	242	248	181	169	164
Missing Persons	56	44	42	36	17	15
Motor Vehicle Complaints	426	437	419	369	412	380
Open Doors	274	300	225	128	206	155
Pistol Permits	33	102	98	62	81	104
Untimely Deaths	3	4	1	8	3	2
Summons/Warnings	13,348	13,129	13,415	11,793	10,961	9,191
Total Crimes	971	978	891	870	1,183	1,026
Total Reports	8,081	8,662	8,193	7,587	8,147	7,592

RECREATION DEPARTMENT

In 2002, the Amherst Recreation Commission provided numerous recreational activities for the citizens of Amherst and Mont Vernon. Participation rates continue to climb at 3-4% per year and once again, it has been a privilege to serve quality programs and activities that enhance the well being of the community.

Highlights of the past year include:

- A new recreation facility at 4 Cross Road that houses the department staff, field maintenance and equipment.
- Baboosic Lake facility improvements with a new playground, picnic area, and refurbished parking lot.
- Davis Lane tennis court no. 1 has been resurfaced and is scheduled to be painted and lined this spring.
- Credit Card usage for program registrations is now available and will provide another payment option and convenience for recreation registrants.

The Amherst Recreation Commission would like to express its sincere thanks to our volunteers (300+), field maintenance, recreation department staff, the highway and school departments, the Amherst Board of Selectmen, and the Town Administrator for their continued support and involvement as we move forward.

Respectfully submitted,

James Doane

Recreation Director

Zoning Board of Adjustment

The Zoning Board of Adjustment is a Board comprised of five elected members and a number of alternates appointed by the Board of Adjustment. Four groups are involved with the formulation and administration of a zoning ordinance and map: the planning board, the local legislative body, the administrative officer, and the zoning board of adjustment. It is the function of the zoning board to review requests for relief from the strict regulations of the Ordinance of the Town of Amherst. All meetings are public hearings and anyone wishing to attend is welcome.

The following is a summary of the cases from 2002:

Map & Lot	Case No.	Applicant	Type	Zone	Decision
004/7-29	1212	Lambert, S	Variance	RR	Granted
017/062	1222	Foster, Ann	Variance	RR/HDC	Granted
005/156	1223	Kenny, J	Variance	RR	Granted
025/49-3	1224	Najarian, P	Variance	RR	Granted
02/84 & 85	1225	Danaisawasdi	Variance	Comm	Granted
004/044	1226	Vassallo, T	Spec.Ex.	RR	Granted
004/032	1227	Wolf, S	Variance	RR	Granted
005/052	1228	Sharma, S	Variance	RR/HDC	Denied
011/006	1229	Remick, M	Variance	RR	Granted
008/37-3	1201	LaMesa, M	Variance	LC	Granted
008/37-3	1202	LaMesa, M	Spec. Ex	LC	Denied
001/020	1230	Gilroy, R	Admin.A	GO	Denied
001/020	1231	Gilroy, R	Admin. A	GO	Denied
004/112-22	1232	Houghton, W	Spec. Ex.	RR	Granted
001-020	1233	Gilroy, R	Variance	GO	Denied
001-020	1234	Gilroy, R	Variance	GO	Denied
005/172	1235	Amherst	Variance	RR	Granted
025/045	1236	Beatty, J	Variance	RR	Granted
013/10-1	1237	Cohen, J	Spec. Ex	RR	Withdrawn
003/059	1238	Northview	Variance	RR	Granted
002/2 & 26	1239	Rais-Crest	Spec. Ex.	RR	Denied
002/127-19	1240	Gagnon, E	Variance	RR	Tabled
04/7-29&8/26	1241	Constitution	Variance	RR	Granted
004/149	1242	Rough Dia.	Variance	RR	Denied
002/2&26	1239	Rais-Crest	Spec. Ex.	RR	Granted
007/83-10	1243	Mobley, A	Spec. Ex.	RR	Granted
001-020	1244	Gilroy, R	Variance	GO	Denied
011/001	1245	Sadowski, K	Variance	NR	Granted
008/102	1246	Parodi, P	Variance	RR	Denied
008/37-3	1201	Auger, C	Reversal of V	LC	Denied
008/37-3	1202	LaMesa, M	Reversal SE	LC	Granted

Zoning/Planning Administrator's Report

The Planning & Zoning Office serves many functions within the Town of Amherst, including permitting & building, inspections, code enforcement, daycare and Foster Care inspections, test pit and soil delineation witnessing and Town wide planning. The department works very closely with homeowners, realtors, appraisers, architects, engineers, surveyors as well as with all the Boards and Commissions within the Town.

Single family housing remained unchanged, while multifamily housing increased. The demand for single family housing remains at a very high level, as low mortgage rates declined to a 44-year low of under 6.0%. Just a reminder, **before** starting any remodeling, renovation, or new construction call our office for information on proper permitting procedures.

Zoning Activity Report for January 2002 - December 2002

Permits issued for:	No. Permits	Value
New Residences	77	23,100,000
Residential Additions/Alterations	217	12,446,747
New Commercial/Industrial	6	5,721,000
Comm/Ind-Alterations/Additions	10	1,655,094
Foundations Only	3	38,060
Signs	15	79,050
Pools	15	297,200
Demolition	7	N/A
Driveways	0	N/A
Septic Systems	111	1,376,000
Electrical	53	175,957
TOTAL	514	45,065,065

Type of Inspection	Number of Inspections
Zoning/Building	1,272
Electrical	612
Violations	53
Certificate of Occupancy	59
TOTAL	1,996

SYNOPSIS OF DELIBERATIVE SESSION FEBRUARY 6, 2002

The meeting was called to order at 7:00PM by Moderator Robert Schaumann. There were one hundred voters checking in. The vote on the warrant will take place on March 12, 2002. One Hundred voters checked in. This meeting was held to discuss the wording of the warrant articles to be placed on the ballot. Robert Heaton, Chairman of the Board of Selectmen, introduced the board members, Marilyn Peterman, Jay Dinkel, Libb Crocker, and Steve Desmarais. He gave an overview of the articles as proposed. He introduced the department heads. Dwight Brew, chairman of the Ways and Means Committee introduced those members, James O'Mara, Bruce Bowler, Ann Logan, Richard Dyer, and Robin Scott. Absent were Ted Krantz and Alternate Sharon Katz. Heaton explained that there were separate Ways and Means Committees for town and school..

Moderator Schaumann then advised of the rules of SB2 empowering the meeting to discuss each article, maintain original wording, and place the article on the March 14th ballot OR amend the dollar amount and place the amended article on the ballot.

Guidelines for the meeting as proposed by Moderator Schaumann were as follows:

- Voters would hold up a yellow card when they voted
- No amendment to an amendment would be allowed
- Three minute speaking rule
- No voter would be allowed to speak twice until another voter had spoken once
- Voter must state his/her name and address
- The question may be called only after everyone at the microphone has spoken
- No new business would be discussed after 10:45 pm unless it was the will of the meeting to continue.

The rules of the meeting were accepted with a show of yellow cards. At the completion of each warrant article, a motion to restrict reconsideration would be accepted, thereby "freezing" the wording on the ballot.

Article 2

To see if the Town will raise and appropriate the sum of four hundred forty-two thousand dollars (442,000 gross budget) for the purchase of the 120 acres of conservation land (up to 20 acres may be used for active recreation if it is suitable) from the Town of Bedford (map 10-71 & 10-71-1), and to authorize the issuance of not more than \$442,000 of bonds or notes in accordance with the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot vote required.

John Harvey, Chairman of the Conservation Commission advised that the Conservation Commission has already paid \$50,000 and a possible LCHIP grant from the state in the amount of \$125,000 may be available but the decision on that would not be available until after the town vote on March 12. The land includes pastures, hills, woods and hayfields. It is landlocked in Amherst.

Mr. Heaton said that up to 20 acres could be used for active recreation. Ways and Means supports the article.

John Harvey motioned to amend the article to delete 120 acres and insert 123 acres. The amendment passed. Leroy Fairbairn asked if there was a legal right of way to the property and the answer was by an abandoned class 6 road.

Dennis Matchett motioned to amend the dollar amounts to 0. The amendment failed for lack of a second. After further discussion regarding the merits of buying land for conservation, the moderator directed that the article be placed on the ballot as amended. Motion to restrict reconsideration was passed.

Article 3

To see if the Town will raise and appropriate the sum of four hundred thousand dollars (400,000 Gross Budget) for the purchase of 47 acres of land known as the Lindabury Apple Orchard and Woods (Map 5-109) located on Christian Hill Rd, and to authorize the issuance of not more than \$400,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot Vote Required)

John Harvey motioned to amend the dollar amount to \$650,000. The executrix of the estate had decided on the selling price just hours before the meeting. In the will of Jack Lindabury, it was stated that the Conservation Commission have the opportunity to purchase it until May. If they cannot enter into a purchase and sales agreement it can be sold to anyone. There was some discussion as to the higher amount requested for purchase. Voters said that the price was now too high. Heaton agreed saying he would not support the article as amended. Others said it should remain at \$400,000. Jan Woodbury urged the voters to defeat the amendment. The amendment failed.

Bob Heaton offered the following amendment:

To insert "on such terms and conditions as the selectmen deem appropriate" after the word "purchase". The amendment passed. The moderator directed that the article be placed on the ballot as amended. Motion to restrict reconsideration passed.

Article 4

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth herein, totaling \$6,736,299.03. Should this article be defeated, the Operating budget shall be \$6,427,618.16 which is the same as last year, with certain adjustments required by a previous action of the Town or by law, the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article does not include any other appropriation.

Ways and Means voted 6-1 in favor of the budget however suggested that the Student Resource Officer (SRO) be placed in a separate warrant article.

William D’Allesandro said it was the obligation of the selectmen to remove it from the budget. Amherst School District had approved the SRO at their meeting on Monday night.

For lack of a motion to do so, the budget remained intact. The Moderator directed that the article be place on the ballot as written. Motion to restrict reconsideration passed.

Article 5

To see if the Town will raise and appropriate the sum of two-hundred eighty-five thousand dollars (\$285,000) for the construction and renovation of the Amherst Town Hall for compliance with the Americans with Disabilities Act (ADA) and other code compliance issues to include an elevator and shaft, access ramp, and accessible bathrooms and fire sprinklers and reconstruct the septic system. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by June 30, 2004, whichever is sooner.

Ways and Means approved this article. There was no discussion. The Moderator directed that this be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 6

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the selectmen and the Teamster’s union (Department of Public Works Union) which calls for the following increases in salaries and benefits:

Year	Estimated Increase	Year	Estimated Increase
2003	\$28,604.27	2004	\$31,000

and further to raise and appropriate the sum of \$28,604.27 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

Ways and Means supports the article 7-0.

If no agreement was reached everything would remain the same except health insurance. After little discussion, the Moderator directed that it be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 7

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & municipal Employees Union (Police Union) which calls for the following increases in salaries and benefits:

Year	Estimated Increase	Year	Estimated Increase
2003	\$35,055	2004	\$40,000

and further to raise and appropriate the sum of \$35,055 for the current fiscal year, such sum representing the additional costs attributable to the increases in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year.

Moderator Schaumann directed that this article be placed on the ballot as written. Motion To restrict reconsideration passed.

Article 8

To see if the Town will vote to authorize the Town Clerk to collect a motor vehicle surcharge, the amount of which is set forth in RSA 261:153, V as follows:

\$5.00 for heavy vehicles, including motor homes and house trailers, heavy trucks and truck-tractors whose gross weight exceeds 18,000 pounds and busses.

\$3.00 for automobiles, light vehicles including trucks, and commercial motorized vehicles including tractor trailers; and

\$2.00 for special use vehicles including all-terrain vehicles, agricultural and farm vehicles, historic vehicles, and 2-wheeled vehicles including mopeds, and non-motorized car and boat trailers.

And further, to require the Town Clerk after deducting \$0.50 from each fee to cover administrative costs, to deposit the remainder into a town reclamation trust fund, which is Hereby created pursuant to RSA 149-M:18, to be held by the Town Treasurer in a separate account and to be spent under the direction of the Selectmen to pay for the collection and disposal of used motor oil, motor vehicle batteries, and motor vehicle tires; any excess in the fund may be used for recycling and reclamation of other types of solid waste.

Ways and Means voted 6 –1 against this article. The Town Clerk also spoke against it believing that it is an unfair tax.

The Moderator directed that it be placed on the ballot as written. Motion to restrict reconsideration was passed.

Article 9

To see if the Town will vote to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Highway Vehicle) the sum of One Hundred Thirty Thousand Dollars (\$130,000) for the purpose of purchasing a fully equipped ten-wheeled dump truck.

Ways and Means support the article. There was no discussion. The Moderator directed it be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 10

To see if the Town will vote to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Radio Conversion) the sum of Sixty-Four Thousand Dollars (\$64,000) for the purpose of upgrading the Fire Department Radio Equipment.

Ways and Means voted 7-0 in favor. There was no discussion. The Moderator directed that it be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 11

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Tennis Court Improvements and to raise and appropriate the sum of Twenty-Thousand Dollars (\$20,000) to be placed in this fund.

Ways and Means voted 4-3 to support this article. It would be five years before these improvements would be made.

There was no discussion. The Moderator directed that it be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 12

As permitted by RSA 41:14-c, to see if the Town will vote to adopt the provisions of RSA 41:14-a that will grant the Selectmen the authority to acquire or sell land, buildings, or both, provided, however, they shall first submit any such proposed acquisition or sale to both the planning board and to the conservation commission for review and recommendation by those bodies, and after recommendations from both bodies, they shall hold two public hearings in accordance with RSA 41:14-a.

Ways and Means supports this article. After little discussion, the article was placed on the ballot as written. Motion to restrict reconsideration passed.

Article 13

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Recreation and Facilities Purchases and to raise and appropriate the sum of One Hundred Thousand Dollars (\$100,000 Gross Budget) into the Capital Reserve Fund. Out of this amount, Fifty-Thousand Dollars (\$50,000) to be appropriated from the Land Use Change Tax Fund, with the balance of Fifty-Thousand Dollars (\$50,000) to come from general taxation. Further, to name the Board of Selectmen as agents to expend from said fund in accordance with RSA 35:15, II.

Ways and Means voted 7-0 in favor. There was little discussion. It was placed on the ballot as written. Motion to restrict reconsideration passed.

Article 14

To see if the Town will vote to adopt the provisions of RSA 80: 52-c thereby allowing the Town to accept credit card payments for taxes, fees and/or other charges, and to allow the Selectmen to use their own discretion as to whether or not to add a service charge when payments are accepted.

Ways and Means voted 7-0 in support. After a short discussion regarding additional charges, the Moderator directed this article be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 15

To see if the Town will vote to raise and appropriate Ten Thousand Dollars (\$10,000) to support the Souhegan Valley Interfaith Housing Corporation to coordinate services and activities for the senior citizens of Amherst.

Ways and Means voted 7-0 in favor. The Moderator directed this article be placed on the ballot as written after no discussion. Motion to restrict reconsideration passed.

Article 16

To see if the Town will vote to establish a Heritage Commission in accordance with RSA 673 and RSA 674:44-d. The Heritage Commission shall have between 3 and 7 members, as appointed by the Board of Selectmen, and may have up to 5 alternate members, as appointed by the Board of Selectmen. The creation of a Heritage Commission also creates a non-lapsing Heritage Fund (RSA 674:44-d), into which the Heritage Commission shall deposit monetary revenues from any source, including gifts.

Ways and Means took no position on this article. William Ludt spoke in favor of this article. After a short presentation, there was no further discussion. It was placed on the ballot as written. Motion to restrict reconsideration passed.

Article 17

Shall we modify the elderly exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows: For a person 65 years of age up to 75 years, \$45,000; for a person 75 years of age up to 80 years, \$67,500; for a person 80 years of age or older, \$90,000. To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least five (5) years. In addition, the taxpayer must have a net income of not more than \$35,000 or, if married, a combined net income of less than \$50,000 and own net assets not in excess of \$150,000 excluding the value of the person's residence.

Marilyn Peterman proposed that based on the advice of the assessor that the amounts should be changed as follows: \$45,000 to \$58,000; \$67,500 to \$87,500, \$90,000 to \$116,000.

The amended article passed. Ways and Means in favor. The Moderator directed that this article be placed on the ballot as amended. Motion to restrict reconsideration was passed.

Article 18

To see if the Town will vote to authorize the Selectmen to convey to the Amherst Land Trust (or a similar non-profit entity), (hereafter "Grantee"), all of the Town's interest in and to the Bragdon Farm Land in Bedford, (Bedford Tax Map 30-15-29) for the consideration of One (\$1.00) and 00/100 Dollars, with the understanding that the said Grantee, will reconvey the said premises back to the Town of Amherst, forthwith, subject, however, to a perpetual restrictive covenant which will control the future use of the property so as to restrict any such development on said property in perpetuity, in the manner typically undertaken by the creation of a conservation easement on the same.

Ways and Means supports this article 6-0. There was no discussion. The Moderator directed it be placed on the ballot as written. Motion to restrict reconsideration passed.

Article 19

To see if the Town will vote to discontinue the Highway Department Capital Reserve Grader Fund created in 1950 and appropriate up to Twenty Thousand Seven Hundred Thirteen Dollars and Seventeen Cents (\$20,713.17) into the previously established Highway Vehicle Capital Reserve Fund said funds represent the balance of the Grader Fund with accumulated interest to the date of withdrawal, and to transfer the balance of the Town's previously established Highway Vehicle Capital Reserve Fund. (Majority Vote Required)

Ways and Means voted 7-0 in support. With no discussion, the Moderator directed that this article be placed on the ballot as written. Motion to restrict reconsideration passed.

The meeting was adjourned at 10PM.

Respectfully submitted,

Nancy A. Demers

Town Clerk

TOWN ELECTION RESULTS MARCH 12, 2002

Article 1.

Election of Town Officers

Selectmen (1)	Robert M. Heaton	1869 Votes 3 Years
	Dennis W. Matchett	725 Votes 3 Years
Board of Adjustment (2)	William Burris	1212 Votes 3 Years
	Susan L. McCarthy	1442 Votes 3 Years
	Daniel A. Weldon	1056 Votes 3 Years
Library Trustees (2)	Donald B. Holden	1779 Votes 3 Years
	Helen D. Rowe	2105 Votes 3 Years
Trustee of Trust Funds (1)	Kevin J. Grassett	2099 Votes 3 Years
Moderator (1)	Robert C. Schaumann	2390 Votes 2 Years
Cemetery Trustee 1 Yr.	Kevin Grassett	2120 Votes 1 Year
Cemetery Trustee 2 Yrs.	Peter F. Bergin	2198 Votes 2 Years
Cemetery Trustee 3 Yrs.	Marie Grella	1524 Votes 3 Years
	Angela Peoples	272 Votes 3 Years
	Pauline Theriault	570 Votes 3 Years
Town Clerk (1)	Nancy A. Demers	2603 Votes 3 Years
Supervisor of the Checklist (1)	Rhonda Keiper	762 Votes 6 Years
	Geraldine R. Porter	1243 Votes 6 Years

Article 2.

\$442,000 for the purchase of Joppa Hill – 3/5ths vote required. (Passed)

YES 1881 NO 1055

Article 3.

\$400,000 for the purchase of Lindabury Orchard – 3/5ths vote required.
(Passed)

YES 1872 NO 1071

Article 4.

Operating budget - \$6,736,299.03.

YES 1964 NO 975

Article 5.
\$285,000 for renovations of Town Hall.

YES 1825 NO 741

Article 6.
Collective bargaining for DPW Union.

YES 2119 NO 810

Article 7.
Collective bargaining for Police Union.

YES 2199 NO 733

Article 8.
Motor vehicle surcharge.

YES 1122 NO 1839

Article 9.
\$130,000 removal from Highway Vehicle Capital Reserve for the purchase of a 10 wheeled dump truck.

YES 2106 NO 803

Article 10.
\$64,000 removal from Radio Conversion Capital Reserve for the purchase of upgrading the Fire Department radio equipment.

YES 2482 NO 523

Article 11.
Establish Capital Reserve Fund for Tennis Court improvements.

YES 1425 NO 1550

Article 12.
Adoption of RSA 41:14-a granting the Selectmen the authority to acquire or sell land, buildings, or both provided they submit such proposal to the planning board and conservation commission for review.

YES 1511 NO 1419

Article 13.

Establish Capital Reserve fund for Recreation Land and Facilities

YES	1434	NO	1495
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Article 14.

Accept credit card payments.

YES	2293	NO	693
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Article 15.

\$10,000 to support the Souhegan Valley Interfaith Housing Corporation.

YES	2092	NO	859
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Article 16.

Establish a Heritage Commission

YES	1711	NO	1201
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Article 17.

Modification of Elderly Exemptions.

YES	2569	NO	418
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Article 18.

Conveyance of Bragdon Farm land in Bedford to Amherst Land Trust for \$1.00 and reconvey said premises back to the Town of Amherst.

YES	2456	NO	574
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Article 19.

Discontinue Highway Department Capital Reserve Grader Fund and transfer those funds into

YES	2564	NO	389
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Articles 20 through 27 on the Amherst School District Warrant**Article 28.**

Amend Article IV, Section 4-12 General.

YES	2357	NO	503
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Article 29.

Amend Article IX Definitions-Planned Residential Development: Minimum lot area.

YES 1611 NO 1130

Article 30.

Amend Article IV Zoning Regulation s, Section 4-3c Yard Requirements, Paragraph 1.

YES 1957 NO 796

Article 31

Amend Article VIII, Miscellaneous Provisions, Section 8-5, Affordable Housing, lot size, density, setbacks and open space.

YES 1968 NO 786

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT BIRTH REPORT
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SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2002000009	RAISER, JAMES MICHAEL	01/01/2002	NASHUA, NH	RAISER, JAMES	RAISER, MARYELLEN
2002000061	JOHNSON, TREY HARRY LENOX	01/03/2002	NASHUA, NH	JOHNSON, DARYN	JOHNSON, PAMELA
2002000371	QUIROLGICO, NOAH SEBASTIAN	01/11/2002	MANCHESTER, NH	QUIROLGICO, JOSE	QUIROLGICO, DAWN
2002000585	VACCARO, MAYA AYERS	01/17/2002	NASHUA, NH	VACCARO, MICHAEL	AYERS, KIMBERLY
2002000475	DEAN, ZACHARY AUSTIN	01/18/2002	MANCHESTER, NH	DEAN, WILLIAM	PARISER, NANCY
2002000815	JOHNSON, AIDAN CROWLEY	01/22/2002	CONCORD, NH	JOHNSON, MICHAEL	MCGUIRE, LARA
2002000764	ASPINWALL, SARAH JOSEPHINE	01/25/2002	MANCHESTER, NH	ASPINWALL, KYLE	ASPINWALL, CHRISTINE
2002000917	PALMER, SEAN KATIS	01/27/2002	NASHUA, NH	PALMER, ARTHUR	PALMER, SUSIEMAE
2002001322	GREEN, DILLON PATRICK	02/03/2002	NASHUA, NH	GREEN, MICHAEL	GREEN, ELISE
2002001492	ALTOBELLO, JOSEPH JONATHAN	02/14/2002	MANCHESTER, NH	ALTOBELLO, JOSEPH	ALTOBELLO, PENNY
2002002155	NIHAN, AISLYN KRISTANA	03/01/2002	MANCHESTER, NH	NIHAN, THOMAS	NIHAN, MARIA
2002002257	ANDERSON, MATTHEW ANTHONY	03/07/2002	MANCHESTER, NH	ANDERSON, JOSEPH	ANDERSON, NICHOLA
2002002352	FARNHAM, EMMA ELIZABETH	03/07/2002	NASHUA, NH	FARNHAM, DAVID	FARNHAM, KIMBERLY
2002002348	LONG, SAMUEL EDWARD	03/08/2002	NASHUA, NH	LONG, THOMAS	LONG, KATHLEEN
2002002802	WHITNEY, CAMERON SHEA	03/12/2002	NASHUA, NH	WHITNEY, TODD	WHITNEY, JENNIFER
2002002732	COTE, CARTER HENRY-THOMAS	03/18/2002	MANCHESTER, NH	COTE, PAUL	COTE, RACQUEL
2002200296	MAURAIS, EMMA JEAN	03/21/2002	BOSTON, MA	MAURAIS, MARC	MAURAIS, JENNIFER
2002002944	BARHAM, ASHLEY DIANNE	03/21/2002	NASHUA, NH	BARHAM, CHARLES	BARHAM, ROBIN
2002200303	GAMBINO, JOSEPH JOHN	03/24/2002	BOSTON, MA	GAMBINO, MICHAEL	GAMBINO, SHEILA
2002002242	FORKEY, ANNA AVERY	03/27/2002	MANCHESTER, NH	FORKEY, JASON	FORKEY, JENNIFER
2002003192	ROSSE, KATHRYN GRACE	03/28/2002	NASHUA, NH	ROSSE, JONATHAN	ROSSE, LEIGH
2002003532	EARLEY, ALICE MIRANDA	04/05/2002	MANCHESTER, NH	EARLEY, JOHN	EARLEY, NANCY
2002003581	DILL, JULIETTE EVELYN	04/11/2002	NASHUA, NH	DILL, GLENN	DILL, JEANA

Bureau of Vital Records and Health Statistics

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SN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2002003649	PURVIS, MICHAELA PEARLE	04/12/2002	NASHUA, NH	PURVIS, DWAYNE	PURVIS, RACHEL
2002003924	STARRETT, MARIELLE ELIZABETH	04/16/2002	NASHUA, NH	STARRETT, KENT	STARRETT, LAURA
2002004096	ROCHENSKI, AMANDA LISA	04/25/2002	MANCHESTER, NH	ROCHENSKI, EDWARD	ROCHENSKI, ANNMARIE
2002004206	HOPKINS, BETHANY CLAIRE	04/26/2002	NASHUA, NH	HOPKINS, PATRICK	HOPKINS, ALLISON
2002004939	COLLINS, DANIEL JAMES	05/15/2002	MANCHESTER, NH	COLLINS, MARK	COLLINS, NELLIE
2002005223	CASTELL, PAIGE ELIZABETH	05/22/2002	MANCHESTER, NH	CASTELL, CHRISTOPHER	CASTELL, MICHELLE
2002005372	CHISTOLINI, SAMUEL KENDRICK	05/24/2002	MANCHESTER, NH	CHISTOLINI, THOMAS	CHISTOLINI, JENNIFER
2002006261	DANIEL, ALISON	06/14/2002	MANCHESTER, NH	DANIEL, ROBERT	DANIEL, DOROTHEA
2002007382	DOHERTY, IAN ANTHONY	07/07/2002	NASHUA, NH	DOHERTY, TERENCE	DOHERTY, LYNNE
2002007251	DESROCHERS, JENNA LYNN	07/10/2002	MANCHESTER, NH	DESROCHERS, BRETT	DESROCHERS, KAREN
2002007742	PLOTSKER, ISAAC GIDEON	07/23/2002	MANCHESTER, NH	PLOTSKER, VADIM	PLOTSKER, COLLEEN
2002007739	FREDETTE, LAUREN ANN	07/23/2002	MANCHESTER, NH	FREDETTE, RICHARD	FREDETTE, SHARON
2002008056	COSTOLO, PETER MICHAEL	07/24/2002	NASHUA, NH	COSTOLO, MICHAEL	COSTOLO, ANGELA
2002008075	FLOWERS, JACKSON REED	07/31/2002	NASHUA, NH	FLOWERS, JEREMY	FLOWERS, ELIZABETH
2002008237	MCCABE, TIERNEY LEE	07/31/2002	NASHUA, NH	MCCABE, EDWARD	MCCABE, SANDRA
2002008280	ENO, ISABELLA MARIE	08/01/2002	NASHUA, NH	ENO, JOHN	ENO, DAWN
2002008367	DODGE, NOUAN REED	08/02/2002	NASHUA, NH	DODGE, JOHN	DODGE, LORI
2002008579	AHERN, CHLOE CATHERINE	08/07/2002	NASHUA, NH	AHERN, ALAN	AHERN, KATHLEEN
2002008573	SWENSON, EVAN RAYMOND	08/11/2002	NASHUA, NH	SWENSON, ERIK	SWENSON, AMBER
2002008662	GRIMES, COLIN THOMAS	08/11/2002	NASHUA, NH	GRIMES, KEITH	GRIMES, MARY
2002008735	HAMELE, DAWSON SMITH	08/12/2002	NASHUA, NH	HAMELE, TROY	HAMELE, JANET
2002009077	HAGGARTY, CHANDLER MICHAEL	08/19/2002	NASHUA, NH	HAGGARTY, GEORGE	HAGGARTY, CHAPELLE
2002009078	HALL, JACK BRIAN	08/21/2002	NASHUA, NH	HALL, BRIAN	HALL, SHERRY

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SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2002009467	STEADMAN, GENEVIEVE CHRISTINE	08/29/2002	MANCHESTER, NH	STEADMAN, MICHAEL	STEADMAN, LINDA
2002010378	DEGROOT, JENNA MELISSA	09/17/2002	MANCHESTER, NH	DEGROOT, DARRYL	DEGROOT, MELISSA
2002010231	BARTO, RYAN PATRICK	09/20/2002	NASHUA, NH	BARTO, RICHARD	BARTO, KERRY
2002010542	KARAVAS, AVERY ANNE	09/21/2002	NASHUA, NH	KARAVAS, TIMOTHY	DRISCOLL-KARAVAS, ERIN
2002010540	LABROSSE, ALEXANDRA ANN	09/26/2002	NASHUA, NH	LABROSSE, PAUL	LABROSSE, ANGELIQUE
2002012142	ALTON, EVMOREIA BAILEY	09/26/2002	NASHUA, NH	ALTON, ALAN	ALTON, IRENE
2002010755	TROMBLEY, SIMON MICHAEL	10/03/2002	NASHUA, NH	TROMBLEY, JOHN	TROMBLEY, MARY
2002010783	MCNEIL, RACHEL MARIE	10/04/2002	NASHUA, NH	MCNEIL, BRYAN	MCNEIL, LISA
2002010717	MAZUR, RACHEL JEAN	10/05/2002	NASHUA, NH	MAZUR, JEFFREY	MAZUR, LISA
2002010718	CARR, ADAM VINCENT	10/06/2002	NASHUA, NH	CARR, DORION	CARR, TINA
2002011237	POIRIER, ALEXIS ANNE	10/17/2002	MANCHESTER, NH	KURLAND, ROBERT	POIRIER, JOANNA
2002011427	SADOWSKI, DYLAN KEVIN	10/23/2002	NASHUA, NH	SADOWSKI, KEVIN	MORGAN, KRISTEN
2002011488	ROY, JENNIFER ANNE	10/23/2002	NASHUA, NH	ROY, ERIC	ROY, JULIE
2002011586	CHEN, KYRA JAI-LIEN	10/24/2002	NASHUA, NH	CHEN, JAMES	CHEN, KARIN
2002012080	RAUDELUNAS, HANNAH CATHERINE	11/04/2002	NASHUA, NH	RAUDELUNAS, CHRISTIAN	RAUDELUNAS, JENNIFER
2002011892	MCCALL, ALLISON ELIZABETH	11/04/2002	MANCHESTER, NH	MCCALL, KEVIN	MCCALL, LORI
2002012411	STUOPIIS, KATERINA MARY ANN	11/11/2002	NASHUA, NH	STUOPIIS, PAUL	STUOPIIS, CECILIA
2002012461	MCDUFFEE, VICTORIA ROSE	11/18/2002	NASHUA, NH	MCDUFFEE, AARON	MCDUFFEE, HEATHER
2002012710	BENJAMIN, DANIEL DOUGLAS	11/23/2002	NASHUA, NH	BENJAMIN, THOMAS	BENJAMIN, ROBIN
2002012605	COLBY, PAIGE SARAFINA	11/23/2002	MANCHESTER, NH	COLBY, WALTER	COLBY, GINA
2002012869	O'ROURKE, NICOLE ELIZABETH	11/28/2002	NASHUA, NH	O'ROURKE, TIMOTHY	O'ROURKE, ELISE
2002012911	ROBICHEAU, RICHARD ERNEST	12/02/2002	MANCHESTER, NH	ROBICHEAU, RICHARD	ROBICHEAU, KATHLEEN
2002013028	LOMBARDO, EVAN THOMAS	12/03/2002	NASHUA, NH	LOMBARDO, BRIAN	LOMBARDO, CAROLYN

RESIDENT BIRTH REPORT

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SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2002013309	MAHONEY, KELLY ELIZABETH	12/10/2002	NASHUA, NH	MAHONEY, PAUL	MAHONEY, PATRICIA
2002013412	CONWAY, MARGARET ANNE	12/17/2002	NASHUA, NH	CONWAY, MARK	CONWAY, KATHLEEN
2002013954	BARLOW, JACKSON RICHARD	12/20/2002	NASHUA, NH	BARLOW, JASON	BARLOW, CHERYL
2002013716	JONES, RACHEL ELISABETH	12/28/2002	NASHUA, NH	JONES, KEVIN	JONES, LISA
2002013860	ZLOTNICK, ADRIANNA RUTH	12/30/2002	MANCHESTER, NH	ZLOTNICK, ADAM	ZLOTNICK, CHRISTINA
2002013893	DOHERTY, LILLIAN GRACE	12/31/2002	NASHUA, NH	DOHERTY, BRIAN	DOHERTY, LAURA

Total number of records 75

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SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2001010554	SIMEONE, SCOTT F.	MERRIMACK,NH	WARD, NANCY G.	AMHERST,NH	AMHERST	NASHUA	01/01/2002
2002000393	CASSIDY, GEORGE M.	AMHERST,NH	IRVINE, JOYCE E.	AMHERST,NH	AMHERST	BEDFORD	01/11/2002
2002000392	COX, DAVID C.	AMHERST,NH	LOCKHART, CHARISSE A.	WOODBURIDGE,VA	AMHERST	NASHUA	02/02/2002
2002000784	KAY, STEVEN M.	AMHERST,NH	GRAHAM, CARON L.	AMHERST,NH	AMHERST	AMHERST	02/14/2002
2002000857	GOODNOE, AARON S.	WILTON,NH	COHEN, ANNA F.	AMHERST,NH	WILTON	MILFORD	03/01/2002
2002001159	BLAKE, STEVEN E.	AMHERST,NH	MARCELLE, GAIL M.	AMHERST,NH	AMHERST	AMHERST	03/11/2002
2002001158	VARGAS, WILLIAM F.	AMHERST,NH	MCNAMARA, MARILYN B.	AMHERST,NH	AMHERST	CARROLL	03/16/2002
2002001663	DOYLE, PETER J.	AMHERST,NH	STERITI, HELEN M.	AMHERST,NH	AMHERST	AMHERST	04/27/2002
2002002489	DEMANCHE, CHRISTOPHER S.	AMHERST,NH	DOHERTY, DIANE M.	AMHERST,NH	AMHERST	HUDSON	04/27/2002
2002002512	VELEZ, SIGFREDO	NASHUA,NH	FOX, ABIGAIL N.	AMHERST,NH	NASHUA	MERRIMACK	05/31/2002
2002003850	CAMPBELL, SCOTT C.	AMHERST,NH	PASHKO, MICHELLE E.	HENNIKER,NH	AMHERST	DIXVILLE	06/01/2002
2002003155	WILKINS, BRAD E.	MONT VERNON,NH	CLOUSE, LIANN K.	AMHERST,NH	MONT VERNON	MONT VERNON	06/01/2002
2002002496	TRUDO, SCOTT D.	AMHERST,NH	LAFAVE, CATHERINE S.	AMHERST,NH	NASHUA	NASHUA	06/03/2002
2002003849	KARAS, VALENTIN N.	AUBURN,NH	BAKUNOVICH, HALIMA F.	AMHERST,NH	AMHERST	LONDONDERRY	06/08/2002
2002006081	SOMMERS, THOMAS J.	AMHERST,NH	STAFFIER, DONNA L.	HUDSON,NH	HUDSON	LONDONDERRY	06/22/2002
2002003851	VAUGHN, BRETT W.	AMHERST,NH	MATTE, JENNIFER A.	MERRIMACK,NH	AMHERST	MERIDITH	06/22/2002
2002003852	FEDUS, WALTER S.	AMHERST,NH	TRAINOR, MARGARET A.	AMHERST,NH	AMHERST	AMHERST	06/29/2002
2002003549	NAPOLITANO, ROBERT A.	LITTLETON,MA	RYAN, KIM D.	AMHERST,NH	NASHUA	NASHUA	06/29/2002
2002004784	TOROLSKI, MATTHEW B.	MILWAUKEE,WI	BANGHART, JENNIFER E.	AMHERST,NH	AMHERST	RINDGE	07/13/2002
2002004478	VOSE, KRIS R.	AMHERST,NH	HUPPER, JAMIE C.	MERRIMACK,NH	MERRIMACK	HOLLIS	07/21/2002
2002004671	JAMESON, DEREK M.	AMHERST,NH	COTE, LEANN	MANCHESTER,NH	MANCHESTER	MILFORD	07/27/2002
2002004785	AUCOIN, ALBERT L.	AMHERST,NH	CONFER, KAREN L.	AMHERST,NH	AMHERST	MILFORD	07/27/2002
2002004786	DRAKE, DICKSON A.	AMHERST,NH	PETERSON, MARTHA L.	AMHERST,NH	AMHERST	MILFORD	07/27/2002
2002006224	STONE, STEPHEN S.	AMHERST,NH	TROTTER, SUSAN M.	AMHERST,NH	AMHERST	AMHERST	08/17/2002
2002006221	FIERY, JOHN A.	AMHERST,NH	PELLETIER, DANIELLE A.	AMHERST,NH	AMHERST	MONT VERNON	08/17/2002
2002006418	BOUVETTE, FRANCOIS	TROIS RIVIERES,UNKNOWN	JOHNSON, WINFRED A.	AMHERST,NH	NEWMARKET	AMHERST	08/24/2002
2002005983	DEMIERS, JAMES P.	AMHERST,NH	LUSSIER, DEBORAH M.	AMHERST,NH	MANCHESTER	MILFORD	08/24/2002
2002006494	BAGSHAW, AARON M.	AMHERST,NH	PARSONS, ADRIA M.	AMHERST,NH	AMHERST	AMHERST	09/01/2002

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SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2002009060	TULODO, BUDI	JAKARTA, UNKNOWN	MCKENNA, JESSICA R.	AMHERST, NH	AMHERST	AMHERST	09/28/2002
2002007715	SEVERINI, DAVID L.	AMHERST, NH	SMALL, MARGUERITE L.	AMHERST, NH	AMHERST	BEDFORD	09/28/2002
2002009106	CAULTON, ANDREW R.	AMHERST, NH	BEAN, MARGARET E.	AMHERST, NH	AMHERST	DUBLIN	10/05/2002
2002009107	MCGINLEY, MICHAEL E.	AMHERST, NH	TAYLOR, BRIN B.	AMHERST, NH	AMHERST	RYE	10/05/2002
2002009109	CALABRO, RONALD J.	AMHERST, NH	EDGARTON, DAMA R.	AMHERST, NH	AMHERST	NASHUA	10/19/2002
2002009110	MCUFFEE, AARON J.	AMHERST, NH	KIERSTEAD, HEATHER M.	AMHERST, NH	AMHERST	AMHERST	10/26/2002
2002009108	CATALDO, SEAN R.	AMHERST, NH	SCHMITT, JANA K.	LOWELL, MA	AMHERST	MANCHESTER	10/26/2002
2002009708	WYCKOFF, DAVID W.	AMHERST, NH	COLLINS, LYNN E.	AMHERST, NH	AMHERST	AMHERST	11/13/2002
2002009709	BOTHWICK, DAVID S.	BOSTON, MA	FENTON, LYNN A.	AMHERST, NH	AMHERST	BEDFORD	11/16/2002
2002009653	DE OLIVEIRA, RODRIGO L.	NASHUA, NH	MESQUITA, ANDREA C.	AMHERST, NH	NASHUA	AMHERST	11/30/2002
2002010349	MORITA DA GAMA, ROGERIO	AMHERST, NH	SORROW, SHANNON M.	AMHERST, NH	AMHERST	NASHUA	12/27/2002

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SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2002000236	VONDRACKOVA, KAROLINA	01/10/2002	NASHUA, NH	SOFR, VACLAV	KRAMPEROVA, MARIE
2002000381	MORTALI, NORA	01/15/2002	MILFORD, NH	MORTALI, LUIGI	RESTEGHINI, MARIA
2002000603	GAUTHIER, RAYMOND V.	01/20/2002	AMHERST, NH	GAUTHIER, CHARLES	DESLAURIERS, GABRIELLE
2002000982	GRZECH, STEPHEN P.	02/03/2002	MILFORD, NH	GRZECH, PETER	REBAR, MARGARET
2002340002	THIBAUT, ADRIENNE C.	02/03/2002	WESTERVILLE, OH	MORIN, OSCAR	SOUCIER, FLORA
2002001357	BUDRO, GOLDIE M.	02/18/2002	NASHUA, NH	SCOTT, EVERETT	BURTON, ABIGAIL
2002001437	PLYE, RENA R.	02/19/2002	AMHERST, NH	HARRIS, EUGENE	KARNS, ELLEN
2002001568	MONAZYNSKI, JANE	02/22/2002	MERRIMACK, NH	SUDOL, JOHN	GRABIEC, ANNA
2002001489	FRITZ, MICHAEL E.	02/22/2002	NASHUA, NH	FRITZ, JOHN	RIGGI, ROSEMARIE
2002001563	HARDING, ELIZABETH A.	02/23/2002	MILFORD, NH	HURCOMB, HOWARD	SEALE, MARGURITE
2002001645	KENNE, JOYCE E.	02/26/2002	AMHERST, NH	GALL, RUSSEL	MCLAUGHLIN, MARY
2002002167	HODGE, KATHLEEN	03/12/2002	MERRIMACK, NH	FRANZEN, JOHN	COLLINS, MARJORIE
2002002990	STEINBRECHER, JOAN L.	04/12/2002	NASHUA, NH	DEHN, HARRY	BLIZZARD, FLORENCE
2002003581	FRANKE, KAROLA	05/06/2002	NASHUA, NH	ZIEGRA, UNKNOWN	HUBER, MAGDA
2002003775	DEGELLEKE, GERRIT I.	05/09/2002	MONT VERNON, NH	DEGELLEKE, PETER	BAAS, ALTHEA
2002004189	HERTZKA, FELIX A.	05/29/2002	BEDFORD, NH	HERTZKA, ARPAD	EICHBERG, SOPHIE
2002004610	LUND, MINNIE R.	06/13/2002	AMHERST, NH	RIEGER, WILLIAM	HOCHALTER, KATHARINA
2002350001	MOORE, ROY E.	06/25/2002	OKLAHOMA CITY, OK	MOORE, ROY	DEXTER, MAY
2002005051	NIPERT, HELEN D.	07/01/2002	NASHUA, NH	WASILEWSKI, JOSEPH	DOBKOWSKI, CESLAWA
2002005255	BUICE, ALICE L.	07/07/2002	NASHUA, NH	WARD, LIMON	MOBLEY, HARRIET
2002005506	TRUE, EDWIN H.	07/22/2002	AMHERST, NH	TRUE, EDWIN	GORTON, OLIVE
2002005741	KHAZAN, ALEXANDER D.	07/30/2002	NASHUA, NH	KHAZAN, DAVID	FERDMAN, FAINA
2002006288	REYNOLDS, ROBERT L.	08/20/2002	NASHUA, NH	COOPER, ROBERT	BROUGHTON, MYRTIS

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SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2002006663	ROBERTS, BETTY J.	09/05/2002	NASHUA, NH	HILL, GEORGE	PARTRIDGE, LUCINDA
2002007264	CARTER, JAMES W.	09/25/2002	MILFORD, NH	CARTER, HARRY	YOUNG, JUNE
2002007362	RAYMOND, IRENE A.	10/02/2002	AMHERST, NH	BRODERICK, JAMES	SMITH, ELLEN
2002007733	CASSIDY, PATRICK E.	10/16/2002	AMHERST, NH	CASSIDY, JOSEPH	BOTTOMS, ANN
2002008265	CRISMAN, TIMOTHY J.	11/03/2002	PETERBOROUGH, NH	CRISMAN, ERIK	FLYNN, KATHLEEN
2002008268	CRISMAN, KYLE J.	11/03/2002	PETERBOROUGH, NH	CRISMAN, ERIK	FLYNN, KATHLEEN
2002008501	SCHEER, MARTIN	11/11/2002	HUDSON, NH	SCHER, BENJAMIN	UNKNOWN, IDA
2002008808	DAMMERS-SMOLENSKY, ILSE	11/25/2002	AMHERST, NH	BOGAARDT, CHARLES	AGAERBEEK, HENDRIKAL
2002009194	KITCHEN, HELEN	12/07/2002	MILFORD, NH	MANSFIELD, TIMOTHY	GIBNEY, SARA
2002009317	SPANO, CLARE A.	12/13/2002	NASHUA, NH	FORSTER, JOHN	WALKER, JOSEPHINE
2002009426	MARTEL, MICHAEL K.	12/16/2002	MILFORD, NH	MARTEL, KENNETH	BURGESON, MABEL
2002009459	WARCHOL, MITCHELL S.	12/17/2002	NASHUA, NH	WARCHOL, STANLEY	LIEVENS, ANGELINE
2002009643	SHETHAR, PRENTICE	12/24/2002	AMHERST, NH	SHETHAR, PRENTICE	PICKNEY, AUGUSTA
2002009909	ZLOTNICK, ROBERT N.	12/31/2002	DERRY, NH	ZLOTNICK, SAMUEL	WEISMAN, ANN

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